

Alabama Handbook of Licensing Requirements

This license handbook has been prepared by the license section as a guide to the issuance of Alabama's state and county licenses under Title 40 Chapter 12, <u>Code of Alabama 1975</u>, as amended. This Chapter fixes and prescribes the amount of license taxes to be paid by persons engaged in business, professions or occupations within the State of Alabama. This information has been revised to reflect the amendments through the 2001 session of the Alabama Legislature.

Inserted after the statutory language for each license section are the Department's interpretations of the licenses to be issued in different situations. The interpretations are not part of the statutory language, but are based on the numerous opinions, court cases and memoranda in the Department's files. The interpretations are indented and marked as "

Interpretations" to distinguish them from the statutory language.

There is also a quick reference guide to license sections. The sections required for a given business/activity are shown, along with other sections which may be required, depending on the situation. This is meant to be a starting point in the research into a particular situation, and the statutory language and interpretations for a given section should be read before a license is issued.

All interpretations, indexes and references in this handbook are to be used as a guide, only. They are not all-inclusive and do not cover all situations.

The license amounts shown in this handbook are the combined amounts for the state & county. These should be the amounts listed on the licenses issued.

Title 40, Chapter 12 Articles 1,2,6,7,8 and 9 Code of Alabama 1975 TABLE OF CONTENTS

Sections 40-12-1 thru 40-12-40	General Provisions
Sections 40-12-41 thru 40-12-180	Business, Vocation or Occupation Privilege Licenses
Sections 40-12-310 thru 40-12-319	Store Licenses
Sections 40-12-330 thru 40-12-377	Exemption of Certain Persons
	Motor Vehicle Dealers, Reconditioners, Rebuilders and Wholesalers (Act 539)
Sections 40-12-410 thru 40-12-425	Automotive Dismantlers and Parts Recyclers (Act 756)

Chapter 12 GENERAL PROVISIONS Article 1

SECTION	TITLE
40-12-1	Change of place of business
40-12-2	Issuance; form of license; levy of county tax; actions for recovery of tax

40-12-3	Collection and distribution where both state and county license tax levied
40-12-8	False affidavits or certificates
40-12-9	Penalty for failure to take out license; selling throughout state under one license
40-12-10	License inspectors generally; when taxes due and payable; collection and distribution of penalties and citation fees on delinquent licenses
40-12-11	Bonds of License Inspectors
40-12-12	License to designate place of business
40-12-13	Engaging in several businesses
40-12-14	Two or more licenses on same business
40-12-15	License deemed a personal privilege; transferability
40-12-16	Sworn statements of amount of capital, value of goods, stock, etc.
40-12-17	Population of municipality as determining tax
40-12-18	Penalty on agents of persons, firms, etc., who have not paid tax
40-12-19	Duty of Department of Finance to prepare forms of licenses
40-12-20	License and stub must correspond
40-12-21	Records to be kept by Probate Judge
40-12-22	Disposition of moneys by Probate Judge
40-12-23	Applications for refunds; additional license
40-12-24	Department of Revenue to certify refund; State Comptroller and County Commission to draw warrants payable to applicant
40-12-25	License for part of year
40-12-26	Due and delinquent date; term of license
40-12-27	Each day's violation a separate offense
40-12-28	Disposition of proceeds of funds from licenses pertaining to timber or timber products
40-12-29	Additional penalty for failure to comply with Articles 8 and 9 of this chapter
40-12-30	Department of Revenue authorized to promulgate rules and regulations
40-12-40	Who must procure state and county license

§40-12-1 Change Of Place Of Business

When a person has obtained a license to engage in or carry on any business, employment, or profession at any definite place in the county or city in Alabama and desires to remove to any other place within the same county or city where the license was granted and wishes his license altered accordingly, the Probate Judge who originally issued such license shall make such alteration, which alteration shall be shown on the license records of the Probate Judge's office; provided, that no license shall be altered to change a place of business to a location requiring a higher license than originally paid.

§40-12-2 Issuance; Form of License; Levy of County Tax; Actions for Recovery of Tax

(a) Before any person, firm, or corporation shall engage in or carry on any business or do any act for which a license by law is required, he, they, or it, except as otherwise provided, shall pay to the Judge of Probate of the county in which it is proposed to engage in or carry on such business or do such act, or to the Commissioner of Licenses or the State Department of Revenue, as specified, the amount required for such license and shall comply with all the other requirements of this title.

- (b) Upon the payment of the amount for said license and a fee of \$1.00 herein provided for the issuance of such license and all costs and fees and penalties which shall have accrued, or which such person, firm, or corporation shall have become liable in any proceedings commenced for the collection of such license, or to enforce payment thereof, such Probate Judge, Commissioner of Licenses or Department of Revenue shall issue the license properly countersigned, in the form and on the blank to be furnished by the Comptroller, which shall set forth and specify the name of the person, firm, or corporation applying therefor, whether the business, profession, or occupation for which the license is procured is owned by an individual, partnership, corporation, or other association, stating the name of the individual, the name of each of the partners if a partnership, the exact name of the corporation or association, if a corporation or association, and the name of each of the principal officers thereof, the business or act which it is proposed to carry on or do thereunder, the name of the street or location where it is proposed to carry on the same, if such location shall be in a city or town and have a street number and, if not, then the location and amount paid for such license, and the time for which it is issued: and if the license is for a peddler it shall state whether he proposes to travel on foot or on horseback or on wagon or motor vehicle; provided, that the governing body of any county may furnish application blanks in such form that the applicant for a license may supply the above information in writing; and such license shall not be transferable except as otherwise provided herein, nor shall it entitle the holder thereof to carry on any other business or do any other act than that named therein.
- (c) Whenever a license is levied in this title, there shall be collected both a State and county license for each place of business, except as specifically otherwise provided. (Note: Where both a state and county amount is due, the total for both is shown as the license amount.)
- (d) In case it should become necessary to remove any business for which a license is required by this section from one location to another location in the same county, and such business is continued as the same kind and character and by the same person or firm as that carried on at the former location, another license shall not be required for such business for the same license year.
- (e) There is hereby levied for the use and benefit of and to be paid to the county in which the license is issued, in addition to all license taxes levied under the provisions of Article 2 of this chapter, for State purposes and which are payable to the Judge of Probate or Commissioner of Licenses, a sum equal to 50 percent of the amount levied for State purposes, except as otherwise specifically provided. (Note: The total amount due for state and county is shown as a single amount in this handbook.)
- (f) Any action to recover the amount due for any license, whether levied solely for State purposes or for State and county purposes, shall be instituted by the State of Alabama and may include all penalties and fees due by any person, in addition to the amount due for such license and interest thereon. The amount recovered in any such actions shall be paid to the State Department of Revenue, and if any portion of said license was levied for county purposes, such portion shall be remitted to the county in which such license was payable, and the department may from the amount of any penalties or fees thus recovered remit the amount, if any, due to the Judge of Probate, Commissioner of Licenses or License Inspector.

§40-12-3 Collection and Distribution Where Both State and County License Tax Levied

Whenever, by virtue of the provisions of subsection (d) of Section 40-12-2, or the provisions of Article 2 of this chapter, both a State and county license are levied, the authority charged with the duty of collecting such licenses shall continue to collect the same, and of the total amount collected for such State and county licenses, he shall distribute one-half thereof to the State and one-half thereof to the county, any other provision of law to the contrary notwithstanding.

§40-12-8 False Affidavits or Certificates

Any person who shall knowingly make any false affidavit or certificate in connection with the ordering or procuring of a license to carry on any business or do anything in this State for which a license is required shall be guilty of a misdemeanor and, upon conviction, when the offense is not otherwise specifically provided for, shall be fined not less than \$100 nor more than \$1,000 and, at the discretion of the court, may be sentenced to hard labor for the county not to exceed six months as additional punishment.

§40-12-9 Penalty for Failure To Take Out License; Selling Throughout State Under One License

- (a) It shall be unlawful for any person, firm, or corporation to engage in or carry on any business, or do any act for which a license is required now or may hereafter be by law, without having first paid for and taken out a license therefor in the manner in this title provided. Any person who is convicted of failing to take out and pay for the license required shall be fined not less than the amounts of all licenses required of him and, if convicted for refusing to take out the license shall, on conviction, be fined not less than the amount of the State and county license due by him and not more than \$100 in addition thereto, and may be sentenced to hard labor for the county for not more than six months, all fines to be paid in money; and when collected, two-thirds shall be paid to the State and one-third to the county.
- (b) No person shall be allowed the privilege of selling throughout the State under one license except by special provisions of law.

§40-12-10

License Inspectors Generally; When Taxes Due and Payable; Collection and Distribution of Penalties and Citation Fees on Delinquent Licenses

- (a) The county commission of each county is hereby authorized and empowered to appoint a license inspector.
- (b) It shall be the duty of the license inspector to scrutinize the records and stubs kept in the office of the Probate Judge and also to examine the license records of each city or town located in the county or counties of which he has been appointed License Inspector; and, if it shall be reported to any License Inspector or come to his knowledge that any person, persons, firms, or corporations have failed or refused to take out license for a business or occupation for which a license is required by the State or have failed or refused to take out a license for operating any motor vehicle or trailer for which a license is required by law, the License Inspector shall thereupon cite such delinquent to appear before the License Inspector at the courthouse of the county in which such citation is issued and show cause why the license or privilege tax required by law has not been paid and, at the same time, shall file with the Probate Judge of the county a copy of such citation showing service on the delinquent.
- (c) If the License Inspector shall discover any motor vehicle being operated without a proper or legal license, he shall cite the operator of the motor vehicle; and, in filing copy of such citation with the Probate Judge, he shall show on such citation the particular motor vehicle operated without legal license, as well as the operator thereof.
- (d) The Probate Judge must in all cases, in addition to the other penalties required to be collected by him, collect the citation fee, if any, before issuing any license; and, in case of a motor vehicle where a license is taken out in the name of person not cited, the citation fee shall be collected if the citation filed shows the motor number of such vehicle. When any license is due the License Inspector shall cause the delinquent to appear before the Probate Judge of the county and take out the same, but such Probate Judge shall not have the authority to determine the liability of such delinquent for such license and shall in each case issue a license to the applicant upon the payment by him of the amount or amounts prescribed by this title. If such delinquent shall fail or refuse to take out a license, the License Inspector shall institute or cause to be instituted criminal proceedings against such delinquent before any court having jurisdiction of such offense. In case of emergency the License Inspector must commence the criminal proceedings in the first place.
- (e) All license taxes levied by this title, except as otherwise provided, shall be due and payable as of October 1 of each year and shall be delinquent November 1 thereafter. Where any license issuable by the Probate Judge or Commissioner of Licenses shall be delinquent, the same shall be subject to a penalty of 15 percent of the amount of the license, which penalty must be collected by the Probate Judge or Commissioner of Licenses when the license is taken out together with interest at six percent from the date of delinquency; provided, that the penalty for delinquency in payment of motor vehicle licenses shall in no case be less than \$1.50.

Interpretations

• In order to avoid the penalty for delinquency, licenses purchased on or after November 1st must be purchased prior to conducting business operations during the license year. A business which does

not operate until after November 1st (i.e. a seasonal business) will not be subject to the penalty if the license is purchased prior to conducting any operations in that year.

- (f) It shall be unlawful for any Probate Judge or other officer to fail to collect such penalties when issuing such license.
- (g) The Probate Judge, in remitting such penalties, shall file report with the County Commission, Comptroller, and with the Department of Revenue showing the amount of such penalties collected, from whom, and for what collected, and he shall remit to the county general fund all penalties collected. The Probate Judge shall remit to the county general fund all citation fees collected where the License Inspector or his deputy served the citation.
- (h) If a criminal prosecution shall be commenced either by affidavit and warrant, or information or indictment, 44 percent of the fine or penalty thereafter imposed in the case shall be paid to the county general fund. The remainder shall be paid to the treasury of the state.
- (i) The County Commission may appoint Deputy License Inspectors, and the acts of such deputies shall be recognized as the acts of the License Inspector.
- (j) All citations to delinquents shall be served by any lawful officer or by the License Inspector or his deputy for which a fee of \$1.50 for each citation served shall be taxed against the delinquent.
- (k) License Inspectors shall have the same power to arrest persons violating the revenue laws of the state as is now vested in the sheriffs of the state and shall receive the same fees for such service.
- (I) The Department of Revenue shall keep a record by counties in which, each month, shall be entered the number of licenses issued by the Probate Judge for each and every business or occupation for which a state license tax is required, and such record may be compared each month with the number of licenses issued by cities and towns for the same business or occupation.
- (m) The License Inspector shall be required to report to the Department of Revenue the reason for the failure to collect any licenses due the state which may be evidenced by the comparison of the report of the Probate Judge and the report made of licenses issued by cities or towns.
- (n) It shall be the duty of the County Commissions of the several counties to supply the License Inspector with necessary citation blanks and other necessary forms to be paid for by the county.
- (o) The County Commission shall fix and pay the salary of the License Inspector and his deputies and the expenses of his office.
- (p) The provisions of this section shall not repeal, modify, or prohibit any presently existing or future local act or general act of local application affecting the office of License Inspector or which establishes any office or position which encompasses the duties of License Inspector in any county.

§40-12-11 Bonds of License Inspectors

Before entering upon the duties of their office, all License Inspectors shall execute to the State of Alabama a bond, to be approved by the Governor, in amounts to be fixed by the Department of Revenue, for the faithful performance of their duties.

§40-12-12 License to Designate Place of Business

Every license granting authority to engage in or exercise any business, employment, or profession, unless expressly authorized elsewhere or otherwise, shall designate the place of such business, employment, or profession at some specified house or other definite place within the county of the Probate Judge granting it. Engaging in or exercising any such license, business, employment, or profession elsewhere than at such house or definite place, unless expressly

authorized elsewhere or otherwise by law, shall be held to be without license. A license which does not specify such house or definite place where business, employment, or profession is limited thereto by law shall be void.

§40-12-13 Engaging in Several Businesses

Where any person, firm, or corporation is engaged in more than one business which is made by the provisions of law subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of the business.

§40-12-14 Two or More Licenses on Same Business

Wherever in this title two or more licenses on the same business or occupation are required, it is hereby declared to be the intention of the Legislature that all such licenses as are herein levied shall be collected without credit or offset, except where specific provision is made therefor.

§40-12-15 License Deemed a Personal Privilege; Transferability

- (a) Every license shall be held to confer a personal privilege to transact the business, employment, or profession which may be the subject of the license and shall not be exercised except by the person, firm, or corporation licensed, unless specifically authorized by law to do so.
- (b) When a business or privilege for which such license is issued is, under actual sale, transferred to a new ownership, a transfer of license may be effected by application to the Probate Judge originally issuing such license and the payment of a fee of \$1.00.

§40-12-16 Sworn Statements of Amount of Capital, Value of Goods, Stock, etc.

In all cases where the amount to be paid for license depends upon the amount of capital invested, the value of the goods or stock, the amount of sales or receipts, or any other fact or condition hereinbefore recited, it shall be the duty of the person applying for such license to render to the Probate Judge a sworn statement of the amount of the capital invested, of the value of the goods or stock or amount of sales or receipts, and to make under oath such further proof or affidavit as may be required by the Probate Judge to determine the character of the license and the amount to be paid for the same.

§40-12-17 Population of Municipality as Determining Tax

Whenever this title fixes a license for a business or occupation which is located without the corporate limits of an incorporated municipality but within a fixed distance of such municipality and fixes the amount of the license by the population of such municipality, in the event there is more than one municipality within such distance of the location of such business, then the amount of the license shall be that which is provided for by the nearest municipality.

§40-12-18 Penalty on Agents of Persons, Firms, Etc., Who Have Not Paid Tax

Any person who acts as agent for any person, firm, or corporation liable to the payment of a license or privilege tax, without said license or privilege tax having been paid, shall on conviction be fined in a sum equal to the State and county license, and not more than \$100 in addition thereto, and may also be sentenced to hard labor for the county for not more than six months.

Duty of Department of Finance to Prepare Forms of Licenses

It shall be the duty of the Department of Finance to prepare and have printed suitable forms of licenses and as often as need be to furnish to the several Probate Judges blank licenses signed by the director sufficient for the probable wants of their respective counties, taking their receipts for the same. Each such blank shall have a stub attached thereto, on which shall be printed such matter as the Department of Finance may prescribe, with appropriate blank spaces to be filled in by the Probate Judge upon the issuance of any license. The Department of Finance shall take and file in the director's office a proper receipt from the Probate Judge for the blank licenses furnished him.

§40-12-20 License and Stub Must Correspond.

Upon the issuance of any license the Probate Judge must, before detaching the license from the stub, fill up the blank spaces in the stub to correspond in all respects with license as issued and sign his name thereto.

§40-12-21 Records to be Kept by Probate Judge

The Probate Judge shall keep in a book prepared for that purpose an accurate account of all licenses received by him from the Department of Finance, and of the disposition made of them, and of all money received from the licenses issued by him, and make report thereof to the Department of Finance within ten days after the expiration of the fiscal year, at which time he shall return to the Department of Finance all unused licenses and stubs, or account to the Department of Finance for all unused licenses, and shall also return to the Department of Finance the stubs of all licenses issued by him, and the Probate Judge shall on demand of the Department of Finance, at any time, exhibit to him or to any agent appointed by the Department of Finance for that purpose such license record and the original of all license then remaining in his hands and all stubs of licenses issued.

§40-12-22 Disposition of Moneys by Probate Judge

Within 20 days after the end of each month, the Probate Judge must remit to the State Treasurer at the expense of the State all money received by him for licenses belonging to the State and pay to the County Treasurer all the money received by him for licenses belonging to the county, and within the same time the Probate Judge shall forward to the Comptroller and to the Department of Revenue each certified list of all licenses issued by him, stating thereon for what business issued, amount collected for each license, from whom collected, and the date of such collection; and if no licenses have been issued, he shall report that fact; provided, that for the months of October, November and December of each calendar year, the Probate Judge shall be granted an additional period of 10 days in which to make the remittance and certification of lists above specified and for such months shall be required to make such remittances and certification of lists within 30 days after the end of each of such months. The Probate Judge shall be entitled to receive five percent of the amount of money collected for licenses due the State, which he may deduct from his remittance to the State Treasurer, and he shall be entitled to the same amount as compensation for collecting licenses due the county, which amount he may deduct from the payment made by him to the County Treasurer, but he shall not be allowed any commission on any money not remitted by him within 20 days from the end of the month, except as otherwise provided herein with reference to the months of October, November and December of each calendar year, for which months the Probate Judge shall be entitled to the commissions herein provided if such remittances be made within 30 days after the end of each such months. If the Probate Judge fails to comply with the provisions of this section within five days after the date on which he is required to make such report and to remit the money collected by him, the Comptroller shall forthwith report the fact to the Governor, who shall cite such Probate Judge to show why he has not made report of the lists of licenses and paid over the amount collected by him as required by law, and if such Probate Judge fails to show sufficient cause for such failure, the Governor shall direct the Attorney General to institute impeachment proceedings against him before the Supreme Court.

§40-12-23 Applications for Refunds; Additional License

(a) Any person who by a mistake of fact or law has paid to the Probate Judge or the Commissioner of Licenses money that was not due from him for a license or an amount in excess of that required by law for the business or occupation to be carried on by such persons under the license shall be entitled to have refunded the money incorrectly paid, less the

issuance fee and commission retained by the Probate Judge or the Commissioner of Licenses.

- (b) Any petition for refund pursuant to subsection (a) shall be filed directly with the department within the time allowed for refunds in Chapter 2A of this title, and thereafter shall be administered as provided for other refunds in Chapter 2A of this title.
- (c) In case of the issuance of a license for less than the amount due therefor, upon the payment of the additional amount due for such license an additional license may be issued, in such manner as to allow credit for the amount previously paid by the licensee, and there shall be endorsed on the face of such additional license the words "Additional to License No. ..."

§40-12-24 Department of Revenue to Certify Refund; State Comptroller and County Commission to Draw Warrants Payable to Applicant

If the petition for refund allowed by Section 40-12-23 is approved, in whole or in part, the department shall certify the amount which it approves to be refunded by the state and county. The State Comptroller shall draw a warrant payable to the applicant for the amount of the refund to be made by the state, and the County Commission of the county in which such payment was made shall draw a warrant upon the County Treasurer or County Treasury payable to the applicant for the amount to be refunded by such county. Claims for refund hereunder shall not be subject to assignment, except assignments resulting by operation of law.

§40-12-25 License for Part of Year

Unless otherwise provided, if any business licensed by this title shall commence after the April 1 in any year, the amount of the license or privilege tax shall be one-half of the year's license or privilege tax. In all other cases the license shall be taken out for the full term of one year, unless a shorter term is fixed by the provisions of this title. In all cases where the amount of license is rated according to the population of the town, city, or county, the population of such town, city, or county as fixed by the last preceding United States census shall govern.

Interpretations

- The half-year license applies only to new businesses commencing operations after April 1st of a
 given year. Renewal licenses will carry the full year's fee even if no operations are conducted from
 October 1st to April 1st (i.e. for seasonal businesses).
- Half-year licenses fees are only to be charged when an annual license amount is stated. License amounts which are stated as monthly, weekly or daily amounts are not to be reduced.

§40-12-26 Due and Delinquent Date; Term of License

Except as otherwise provided, all licenses or privilege licenses payable hereunder shall be due on October 1 of each year and shall be for one year ending September 30 following, and shall be delinquent on November 1 of each year.

Interpretations

In order to avoid the penalty for delinquency, licenses purchased on or after November 1st must be purchased prior to conducting business operations during the license year.

§40-12-27 Each Day's Violation a Separate Offense

If the law annexes a penalty for each or every violation of its provisions, or for each separate offense, it shall be lawful to hold that each day's continuance in the exercise of any business, employment, or profession, for which a license is required, constitutes a separate offense.

§40-12-28 Disposition of Proceeds of Funds From Licenses Pertaining to Timber or Timber Products

All occupation license or privilege taxes imposed by the state for engaging in any business dealing with timber or timber products shall be paid into the conservation fund of the Department of Conservation and Natural Resources.

§40-12-29 Additional Penalty for Failure to Comply with Articles 8 and 9 of This Chapter

In addition to the criminal penalty provided by Sections 40-12-400 and 40-12-424, any person who willfully fails to comply with the provisions of Article 8 and Article 9 of this chapter shall for each such failure be subject to a penalty of not less than \$500 nor more than \$1,000.

§40-12-30 Department of Revenue Authorized to Promulgate Rules and Regulations

The Department of Revenue is hereby authorized to promulgate reasonable rules and regulations relating to the administration and enforcement of the provisions of this act and those other provisions of this chapter relating to the licensing of automobile and other motor vehicle dealers not in conflict with the specific provisions hereof.

EFFECTIVE DATE - The act which enacted this section became effective September 1, 1991. CODE COMMISSIONER'S NOTE. - The reference to "this act" near the middle of this section means Acts 1991, No. 91-321 which amended sections 40-1-33, 40-12-390, 40-12-391, 40-12-392, 40-12-394, 40-12-396, 40-12-398, and 40-12-414 and enacted this section and section 40-12-29.

§40-12-40 Who Must Procure State and County Licenses

Every person, firm, company, corporation or association, receiver or trustee, but not a governmental subdivision, engaged in any business, vocation, occupation, calling, or profession herein enumerated or who shall exercise any privilege hereinafter described for which a license or privilege tax is required shall first procure a State license, and a County license when so required, and shall pay for the same or shall pay for the exercise of such privilege the amounts hereinafter provided, and comply with all other provisions of this Title.

Top of Page

Chapter 12 EXEMPTIONS OF CERTAIN PERSONS Article 7

GENERAL PROVISIONS Division 1

SECTION	TITLE
40-12-330	Exemptions for blind persons

§40-12-330 Exemptions for Blind Persons

All blind persons, as defined in Section 40-1-1 [All persons who have a vision with adjusted glasses suitable to the eye or to the individual not greater than what is known as 20/200 vision], shall be entitled to exemption from the payment of all State, county, city or municipal privilege licenses on filing with the Probate Judge or License Commissioner of the county in which said license is due the certificate provided for in this section. Such exemptions shall not exceed the sum of \$75 for State privilege license \$75 for county, city, or municipal privilege licenses during any year.

No person shall come within the provisions of this section who has not been a continuous bona fide resident of the State of Alabama for a period of two years next preceding the filing of the application for the benefits hereunder.

Any person claiming exemptions under the provisions of this section shall be required to furnish a vision certificate from a regularly licensed physician in the county in which such person makes said application.

Any person who secures a license under the provisions of this section and who permits any other person, firm, or corporation to engage in any occupation or conduct any business under such license shall be guilty of a misdemeanor and shall be punished as provided by law, and any person, firm, or corporation not entitled to exemption from payment of license under this chapter who engages in any occupation or conducts any business under a license issued to a blind person under the provisions of this section shall be guilty of a misdemeanor and shall be punished as provided by law.

Top of Page

DISABLED VETERANS Division 2

SECTION	TITLE
40-12-340	Eligibility; scope
40-12-341	State license
40-12-342	County license
40-12-343	Municipal license
40-12-344	Employees, apprentices and helpers
40-12-345	Form of license issued
40-12-346	Expiration of license
40-12-347	Proof of disability
40-12-348	Corporations, associations and partnerships
40-12-349	Fraudulently obtaining license
40-12-350	County in which issued
40-12-351	Penalty for violation by officials
40-12-352	Certain veterans not included in law

§40-12-340 Eligibility; Scope

Every bona fide permanent resident of the State of Alabama who served in the United States Army, Navy, or Marine Corps during World War I between April 6, 1917, and November 11, 1918, in the Spanish-American War between April 21, 1896, and July 4, 1902, or any soldier, sailor, or other person serving in the Armed Forces of the United States between December 7, 1941, and the termination of World War II by the signing of a definitive treaty of peace, or at any other time past, present or future when the United States was, is or shall be engaged in hostilities with any foreign state, whether as a result of a declared war or not, and who, at the time of his application for license as hereinafter provided for, shall be physically disabled to the extent of 25 percent, or more, shall, upon sufficient identification and upon sufficient proof of such disability and upon sufficient proof of being a permanent resident of this State, and upon the production of an honorable discharge or other proof of termination of honorable service from the United States Army, Navy, or Marine Corps during World War I, the Spanish-American War or from the Armed Services of the United States within the respective limits hereinabove prescribed, be exempt from business or occupational license taxes to the extent and subject to the conditions hereinafter specified; provided, that no exemption, deduction, or commutation shall be allowed any person from the license or tax on what is commonly known as rolling stores; nor shall said exemption, deduction, or commutation be construed as relieving any person from the payment of any license tax for the registration or operation of any motor vehicle upon the public highways of this State, unless otherwise provided by law.

Each such veteran who shall engage in or carry on any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by the State of Alabama, shall be entitled to licenses from the State to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of such license taxes as shall not exceed \$25.

§40-12-342 County License

Each such person who shall engage in or carry on any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by or for any county of Alabama, shall be entitled to licenses from such county to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of such license taxes as shall not exceed \$25.

§40-12-343 Municipal License

Each such person who shall engage in or carry on in his own name any businesses or occupations as a means of livelihood through the personal efforts of such person or through the personal efforts of such person and not more than one employee, helper, or apprentice, for which businesses or occupations license taxes are prescribed by any municipality of Alabama, shall be entitled to licenses from such municipality to so engage in or carry on such businesses or occupations upon payment of the license taxes so prescribed, less all or such portion of, such license taxes as shall not exceed \$25.

§40-12-344 Employees, Apprentices and Helpers

Any person who assists or serves such veteran in the conduct or carrying on of such veteran's business or occupation shall be deemed an employee, helper or apprentice, whether such assisting person is paid any compensation for his assistance or service or not. The term "license tax," as used in this title, shall be deemed to include any tax prescribed by a license tax schedule, but shall not exclude any license tax otherwise prescribed.

§40-12-345 Form of License Issued

It shall be the duty of each and every official empowered or charged by law with the duty of issuing licenses in this State to issue a license to every such person as may come within the provisions of this division, and such license, when issued, shall be marked across the face thereof "War Veteran's License--Not Transferable." Any person who transfers or assigns or attempts to transfer or assign the "War Veteran's License" issued under the provisions of this division shall forfeit all rights to any exemptions, deductions or commutation allowed by the terms of this division.

§40-12-346 Expiration of License

All licenses issued under this division shall be in the same general form as other licenses and shall expire at the same time as other licenses are fixed by law to expire.

§40-12-347 Proof of Disability

Proof of disability shall be made by exhibiting a Federal Government rated disability certificate to an extent of 25 percent or more, or an affidavit from an examining physician of the United States Veteran's Administration showing that the applicant for license is physically disabled to the extent of at least 25 percent or by the production of a pension certificate issued by the United States Government or by the State of Alabama or by a certificate of the county health officer of the county in which the veteran resides or, if there be no county health officer, a certificate by a reputable physician in the county in which the veteran resides, said physician's certificate to be attested before some officer authorized to

administer oaths.

§40-12-348 Corporations, Associations and Partnerships

No exemption or commutation herein provided for shall be allowed any corporation, association, or partnership, except as to partnerships the prescribed exemption or commutation shall be allowed a partnership when each partner thereof would be individually entitled to an exemption hereunder; provided, that an individual entitled to such exemption shall not be denied it by reason of being a member of a partnership in those cases when license is required of the individual members of a partnership and not of the partnership as such.

§40-12-349 Fraudulently Obtaining License

Any license issued under the provisions of this division shall be or become null and void and shall afford no protection against a prosecution for doing business without license if the same is fraudulently obtained, or if the business conducted thereunder is not bona fide the business of the veteran licensee, or if the veteran shall at any time conduct his business in such a manner as that he would not be entitled to exemption under the terms of this division.

§40-12-350 County In Which Issued

No license herein provided for shall be issued in any county other than the county wherein the disabled veteran is a bona fide resident; provided, that should a disabled veteran holding a veteran's license desire to engage in a business or occupation in a county in this State other than the county in which he has secured such veteran's license, he shall produce the license issued to him in the county of his residence to the Probate Judge of the county where he desires to do business; and, if the license in such other county together with the license issued in the county of his residence does not exceed the \$25 exemption herein granted, he shall be exempted to such extent, and such Probate Judge shall countersign the license obtained in his county without charge or fee, and it shall thereafter be as valid as though issued by the Probate Judge of the county of his residence.

§40-12-351 Penalty for Violation by Officials

Any Probate Judge, City Clerk, or City Comptroller who willfully fails or refuses to issue any licenses applied for by a veteran entitled to the benefits of this division shall be guilty of a misdemeanor and shall be prosecuted as provided by law.

§40-12-352 Certain Veterans Not Included in Law

Any veteran whose property, both real and personal, is valued at \$5,000 or more shall be precluded from the exemptions granted herein, nor shall a veteran whose net annual income is \$2,500 or more be entitled to the exemptions herein granted.

Top of Page

VETERANS OF WORLD WAR II Division 3

SECTION	TITLE
40-12-370	Eligibility; scope
40-12-371	State license
40-12-372	County license
40-12-373	Municipal license

40-12-374	Duty of officials; form of license; penalty for transfer
40-12-375	Corporations, associations and partnerships; certain veterans not exempt
40-12-376	Fraudulently obtaining license
40-12-377	Penalty for violation by officials

§40-12-370 Eligibility; Scope

Every bona fide permanent resident of the State of Alabama who has served 90 days or more in the Armed Forces of the United States between September 16, 1940, and the termination of World War 11 by the signing of a definitive treaty of peace or at any subsequent time when the United States was, is or shall be engaged in hostilities with any foreign state, whether as a result of a declared war or not, or who shall have been discharged or released from such service in less than 90 days by reason of a service-connected disability shall, upon sufficient identification, upon sufficient proof of being a permanent resident of this State and upon the production of an honorable discharge from or other proof of the honorable termination of such service, be exempt from business or occupational license taxes for a period of six years after July 6, 1945 or for a period of six years after his or her discharge from or termination of service, whichever is later, to the extent and subject to the conditions herein specified. No exemption, however, shall be allowed any such person from the license tax on what commonly are known as rolling stores, nor shall the exemption herein granted be construed as relieving any person from the payment of any license tax for the registration or operation of any motor vehicle, unless otherwise provided by law.

§40-12-371 State License

Such veterans who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by the State of Alabama shall be entitled to licenses from the State to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35.

§40-12-372 County License

Such veterans who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by any county of Alabama shall be entitled to licenses from the county to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35. However, no such veteran may claim the exemption in more than one county.

§40-12-373 Municipal License

Each such veteran who shall engage in or carry on any businesses or occupations for which license taxes are prescribed by any municipality in Alabama shall be entitled to licenses from the municipality to engage in or carry on those businesses or occupations upon the payment of the license taxes prescribed, less, as regards each veteran, such portion of the license taxes as shall not exceed \$35. However, no such veteran may claim the exemption in more than one municipality.

§40-12-374 Duty of Officials; Form of License; Penalty for Transfer

It shall be the duty of every official charged with the duty of issuing licenses in this State to issue licenses at the cost herein specified to each veteran coming within the provisions of this division; and such licenses, when issued, shall be marked across the face thereof: "War Veteran's License--Not Transferable." Any veteran who transfers, assigns or attempts to transfer a war veteran's license issued under the provisions of this division shall forfeit his rights to all exemptions allowed hereunder.

§40-12-375 Corporations, Associations and Partnerships; Certain Veterans Not Exempt

No exemption under the provisions of this division shall be allowed any corporation or association. As to partnerships, the exemption shall be allowed a partnership only when each partner thereof individually would be entitled to an exemption hereunder. However, an individual entitled to an exemption shall not be denied it by reason of being a member of a partnership in those cases when the licenses are required of the individual members of a partnership and not of the partnership as such. Any veteran whose property, both real and personal, is valued at \$7,000 or more or whose net annual income is \$3,000 or more shall not be granted the exemption provided herein, but shall be granted an exemption of \$15 on his licenses from each the City, County and State.

§40-12-376 Fraudulently Obtaining License

Any license issued under the provisions of this division shall become null and void and shall afford no protection against prosecution for doing business without license if the license is fraudulently obtained or if the business conducted under the license is not bona fide the business of the licensee.

§40-12-377 Penalty for Violation by Officials

Any person charged with the duty of issuing licenses in this State who willfully fails or refuses to issue any license applied for by a veteran entitled to the benefits of this division shall be guilty of a misdemeanor and shall be prosecuted as provided by law.

Top of Page

Chapter 12 USINESS, VOCATION OR OCCUPATION PRIVILEGE LICENSES Article 2

SECTION	TITLE
40-12-41	Abstract Companies, etc.
40-12-42	Acetylene gas and carbide manufacturers
40-12-43	Actuaries, auditors and public accountants
40-12-43.1	Private Examiner/Collector
40-12-44	Adding machines, calculating machines, comptometers, etc.
40-12-45	Advertising
40-12-46	Air-conditioning plants and equipment
40-12-47	Amusement parks
40-12-48	Architects
40-12-49	Attorneys
40-12-50	Auctioneers
40-12-51	Automobile dealers
40-12-52	Automobile salesmen
40-12-53	Automobile accessory dealers
40-12-54	Automobile garages and shops
40-12-55	Automobile storage garages
40-12-56	Automobile storage other than in garages

40-12-57	Automobile tire retreading shops
40-12-58	Barbers
40-12-59	Baseball parks
40-12-60	Battery shops
40-12-61	Beauty parlors, etc.
40-12-62	Bicycle and motorcycles; dealer tags
40-12-63	Blueprint makers
40-12-64	Bond makers
40-12-65	Bottlers
40-12-66	Bowling alleys
40-12-67	Brokers and agents of iron, railway, etc., supplies
40-12-68	Brooms, brushes, mops, etc.
40-12-69	Cereal beverages, carbonated or other soft drinks; retailers
40-12-70	Cereal beverages, carbonated or other soft drinks; wholesalers
40-12-71	Certified Public Accountants
40-12-72	Cigars, cigarettes, cheroots, etc.; retailers
40-12-73	Cigars, cigarettes, cheroots, etc.; wholesalers
40-12-74	Circuses
40-12-75	Cleaning and pressing establishments
40-12-76	Coal and coke dealers maintaining yards
40-12-77	Coal and coke dealers not maintaining yards
40-12-78	Coffins and caskets; manufacturers
40-12-79	Coffins and caskets; dealers and agents
40-12-80	Collection agencies
40-12-81	Commission merchants or merchandise brokers
40-12-82	Concerts, musical entertainments, etc.
40-12-83	Conditional sales contracts, drafts, acceptances, etc.; dealers in
40-12-84	Construction companies or contractors
40-12-85	Cotton buyers
40-12-86	Cotton compresses
40-12-87	Cottonseed oil mills, cotton mills, factories, etc.
40-12-88	Cotton warehouses
40-12-89	Credit agencies
40-12-90	Creosoting, etc.
40-12-91	Delicatessen shops
40-12-92	Dentists
40-12-93	Detective agencies
40-12-94	Developing and printing films
40-12-95	Devices for testing skill and strength used for profit
40-12-96	Directories
40-12-97	Electric refrigerators, electric or gas heaters, etc.
40-12-98	Embalmers
40-12-99	Engineers
-	1

40-12-100	Fertilizer factories
40-12-101	Fire, closing out, etc. sales
40-12-102	Fireworks
40-12-103	Flying jennies, merry-go-rounds, etc.
40-12-104	Fortunetellers, palmists, clairvoyants, etc.
40-12-105	Fruit dealers
40-12-106	Gasoline stations and pumps
40-12-107	Glass
40-12-108	Golf, miniature golf, etc., courses
40-12-109	Hat cleaning establishments
40-12-110	Hide, fur, etc., dealers
40-12-111	Horse show, rodeo, or dog and pony shows
40-12-112	Horse, mule, etc., dealers
40-12-113	Ice cream
40-12-114	Ice factories
40-12-115	Innkeepers and hotels
40-12-116	Junk dealers
40-12-117	Laundered towel, apron, etc., rentals; diaper services
40-12-118	Laundries
40-12-119	Legerdemain and sleight of hand
40-12-120	Lightning rods
40-12-121	Lumber and timber dealers
40-12-122	Lumberyards
40-12-123	Machinery repair shops
40-12-124	Manicurists, hairdressers, etc.
40-12-125	Mattresses, cushions, pillows, etc.
40-12-126	Medicine, chemistry, bacteriology, etc.
40-12-127	Mimeographs, duplicating machines, dictaphones, etc.
40-12-128	Mining of Iron Ore; Levy and amount of tax; limitation of actions
40-12-129	Mining of Iron Ore; Report of operators
40-12-130	Mining of Iron Ore; Report of persons receiving products
40-12-131	Monuments and tombstones
40-12-132	Moving picture shows; Transient operators
40-12-133	Moving picture shows; Permanent operators
40-12-134	Newsstands
40-12-135	Oculists, optometrists and opticians
40-12-136	Osteopaths and chiropractors
40-12-137	Packing houses, cold storage plants, etc.
40-12-138	Pawnbrokers
40-12-139	Peddlers and itinerant vendors
40-12-140	Photographers and photograph galleries
40-12-141	Pianos, organs and other musical instruments
40-12-142	Pig iron storage operators

40-12-143	Pistols, revolvers, bowie and dirk knives, etc.
40-12-144	Playing cards
40-12-145	Plumbers, steam fitters, tin shop operators, etc.
40-12-146	Pool tables
40-12-147	Racetracks, athletic fields, etc.
40-12-148	Radios
40-12-149	Real estate brokers and agents, realty situated within state
40-12-150	Real estate brokers and agents, realty situated without the state
40-12-151	Restaurants, cafes, cafeterias, etc.
40-12-152	Roadhouses, nightclubs, etc.
40-12-153	Sandwich shops, barbecue stands, etc.
40-12-154	Sawmills, heading mills or stave mills
40-12-155	Scientists, naturopaths and chiropodists
40-12-156	Sewing machines
40-12-157	Shooting galleries
40-12-158	Shotguns, rifles, ammunition, etc.
40-12-159	Skating rinks
40-12-160	Soliciting brokers
40-12-161	Spectacles or eyeglasses
40-12-162	Stock and bond brokers
40-12-163	Street fairs and carnivals
40-12-164	Supply cars
40-12-165	Syrup and sugar factories
40-12-166	Theaters, vaudevilles and variety shows
40-12-167	Ticket Scalpers
40-12-168	Tourist camps
40-12-169	Tractors, road machinery and trailers
40-12-170	Trading Stamps
40-12-171	Transfer of freight
40-12-172	Transient dealers
40-12-173	Transient theatrical and vaudeville shows
40-12-174	Transient vendors and peddlers
40-12-175	Turpentine and resin stills
40-12-176	Vending machines
40-12-177	Veneer mills, planing mills, box factories, etc.
40-12-178	Veterinary surgery
40-12-179	Warehouses and yards
40-12-180	Waste grease and animal by-products

§40-12-41 Abstract Companies, etc.

Abstract companies and persons engaged in the business of furnishing abstracts of title shall pay the following license taxes:

City Population	License Amount	Fee	Total
100,000 or more	\$112.50	\$1.00	\$113.50
50,000 and less than 100,000	75.00	1.00	76.00
20,000 and less than 50,000	60.00	1.00	61.00
10,000 and less than 20,000	37.50	1.00	38.50
5,000 and less than 10,000	30.00	1.00	31.00
All other places whether incorporated or not	15.00	1.00	16.00

The payment of the license tax required by this section shall authorize the doing of business only in the town, city, or county where paid; provided, that this section shall not apply to regular licensed practicing attorneys who furnish abstracts as a part of their general practice.

Interpretations

• Licensed Attorney- If the attorney is operating an independent abstract business and holding it out as an abstract business in itself, he would be due the license. If he is merely making abstracts, as a part of his general law practice, he would not be due the license.

§40-12-42 Acetylene Gas and Carbide Manufacturers

Each person manufacturing Acetylene gas and Carbide shall pay the following license tax:

City Population	License Amount	Fee	Total
Over 25,000 or within 5 miles thereof	\$75.00	\$1.00	\$76.00
All other places, whether incorporated or not	37.50	1.00	38.50

§40-12-43 Actuaries, Auditors, and Public Accountants

Each professional actuary, auditor, or public accountant shall pay the following license tax:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license tax shall be paid to the County. If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay a license of \$25.

Interpretations

- Actuaries A statistician who computes insurance risks and premiums.
- Auditors One who checks/verifies accounts.
- This section is needed by a public accountant if registered with the State Board of Public Accountancy, (334) 242-5700.
- If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay a license fee of twenty- five dollars.
- Persons engaged solely in preparation of income tax returns for the public or aiding in the preparation of such returns and do not hold themselves out as public accountants are not subject to the license.

• This license is good state-wide.

§40-12-43.1 Added Fee for Private Examining or Collecting Firms

Every private examining or collecting firm shall pay a separate annual state license fee of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

no later than October 1 of each year or within 30 days of entering into a contract with a county or municipality, with proceeds to be paid by the State Comptroller to the Alabama Local Tax Institute of Standards and Training established under Section 40-2A-15, for the administration of the institute's examiner certification program. If the firm has engaged more than one examiner, each such person so engaged shall pay the separate license fee of twenty-five dollars (\$25) within 30 days of being hired by the private examining or collecting firm. No private examining or collecting firm shall be issued a license unless it is in compliance with the provisions of Title 40, Chapter 2A and this section. (Acts 1998, No. 191.)

Interpretations

- A separate license is due from each person/firm entering into an examining/collecting contract for each such contract entered into.
- Each additional examiner employed by an examining firm which employs more than one examiner shall purchase an individual license.

§40-12-44 Adding Machines, Calculating Machines, Comptometers, etc.

Each person engaged in the business of selling adding machines, calculating machines, comptometers, billing machines, bookkeeping machines, cash registers, typewriters, or similar machines shall pay the following annual privilege tax:

County Population	License Amount	Fee	Total
Over 100,000	\$150.00	\$1.00	\$151.00
Over 60,000 to 100,000	90.00	1.00	91.00
Over 40,000 to 60,000	60.00	1.00	61.00
40,000 or less	37.50	1.00	38.50

Interpretations

- A full license is required for each place of business.
- Computers come under this section--hardware only (terminals, keyboards and etc.)
- Software only would require a store license (Section 315)
- Hand calculators or pocket calculators come under this section.
- Need section 174 if they carry machines in their vehicle and can give immediate delivery (1st 30.00 -10.00 add'l county)
- Possible section 127 selling or soliciting orders for mimeographs, duplicating machines & dictaphones. Price for fixed loc. and additional license for soliciting.

Advertising

All bill posting and advertising companies displaying advertisements in public places, including streetcars, and each person engaged in the business of advertising or bill posting shall pay the following license taxes:

County Population	License Amount	Fee	Total
200,000 or over	\$225.00	\$1.00	\$226.00
100,000 and less than 200,000	187.50	1.00	188.50
75,000 and less than 100,000	150.00	1.00	151.00
50,000 and less than 75,000	75.00	1.00	76.00
30,000 and less than 50,000	37.50	1.00	38.50
Less than 30,000	22.50	1.00	23.50

Interpretations

- Does not apply to the print media, i.e., newspapers and other publications, that only print advertisements but do not publicly post these advertisements.
- Examples of type of advertisement pertaining to section 45: Billboards and advertising signs appearing on buses and taxicabs.
- Leasing signs with the advertisement already on will need section 45.
- Leasing signs and the customer puts the advertisements on no section 45.
- Solicit ads from various businesses and other organizations in need of advertising and providing the service of advertising whether for various businesses or nonprofit organizations would be subject the section 45.
- Policy of Revenue Department is to require a state and county license for each county for which sign boards are posted.
- The license tax liability is upon the person who actually solicits the advertisement.
- A neon sign manufacturer who contracts to make & erect signs to the specs of customers, such
 manufacturer furnishing space for signs, maintaining title to such signs and where said manufacturer merely sells
 the advertising to the customer on a time contract or other basis is in fact subject to section 45.
- A bottling Company buys several signs displaying an advertisement of the beverage they bottle and sell.
 The bottling company leases from taxicab companies the space on the back of their cabs. No section
 45 is due. No advertising agency or third party is in any way concerned in these transactions, which is
 similar to leasing a space on a wall lot or storefront or roof.
- Movie houses not liable for section 45. (Not posting or displaying placecards etc.)

§40-12-46 Air Conditioning Plants and Equipment

Each person engaged in the business of selling or installing air-conditioning plants or equipment which use or require the use of water connections shall pay, in the county in which is located his principal office, an annual privilege tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Provided, that in each other county in which such person engages in the business of selling or installing such air-conditioning plants or equipment, he shall pay a state license tax of:

License Amount	Fee	Total		
\$15.00	\$1.00	\$16.00		

Provided further, that no person subject to the provisions of this section shall be required to pay the license levied hereunder in any county other than where he maintains a regular and established place of business for the purpose of selling or installing such air-conditioning plants or equipment.

Any person other than those persons licensed under paragraph one hereof engaged in the business of selling or installing air-conditioning plants or equipment which do not use or require the use of water connections shall pay an annual state privilege license tax for each place of business as follows:

City Population	License Amount	Fee	Total
100,000 or more	\$45.00	\$1.00	\$46.00
50,000 and less than 100,000	30.00	1.00	31.00
10,000 and less than 50,000	15.00	1.00	16.00
In places of less than 10,000 whether incorporated or not	7.50	1.00	8.50

As used in this section the term "air-conditioning" means the artificial lowering or raising of temperature or the supplying of fresh air by artificial methods.

Upon the payment of the license prescribed by Section 40-12-84, a contractor who installs air-conditioning plants or equipment shall not be required to pay the license prescribed by this section, nor shall any person who has paid the license prescribed by this section, who accepts contracts only for the installation of air-conditioning plants and equipment and no other type of construction work be required to pay the license prescribed by Section 40-12-84.

Interpretations

- Section 46 is needed, is in **all** cases, by persons **selling** air conditioning plants/equipment. A company which has section 46 does not need section 84 to install a/c units, but does need section 84 for other contract work.
- For one who only installs air conditioning & heating units (does not sell them), and does no other type of contract work, either section 46 or section 84 is sufficient.
- For contracts unrelated to sales and/or installation of a/c and heating units, section 84 is required. A company which has section 84 does not need section 46 for **installation** of a/c equipment, but does need section 46 to **sell** a/c units.
- A company which only repairs air conditioning units ("A" Coil, compressor, fan motor, etc.) at the customers' locations, and which does not have a shop for making such repairs, does not need a license (46, 84, or 97). However, if the repairs are performed at the company's repair shop, then section 97 is required.

§40-12-47 Amusement Parks

Owners and operators of permanent amusement parks which shall be open for the public for not more than five months of each year may be exempted from payment of the license or privilege taxes on amusements or entertainments licensed by this title; provided, that they take out and pay for a license to operate a permanent amusement park at the following rates to-wit: Within five mile of or in cities of

NO HALF-YEAR LICENSE

City Population	License Amount	Fee	Total
25,000 or more	\$300 00	\$1.00	\$301.00
15,000 and less than 25,000	150.00	1.00	151.00

5,000 and less than 15,000	75.00	1.00	76.00
5,000 or less	37.50	1.00	38.50

No license shall be paid under this section by any town or city which itself owns and operates an amusement park.

Interpretations

- Amusement parks which are open more than five months of the year must purchase section 47 and any other sections required because of their activities (56, 69, 72, 95, 103, 104, 108, 119, 131, 134, 140, 151/153, 157, 176a/p, etc.).
- Amusement parks which are open more than two weeks but not more than five months of the year must purchase section 47. They are not required to purchase "amusement" licenses (95, 103, 157 & 176p) but are required to purchase any other sections based on their activities.
- Fairs, etc. which are open no more than 2 weeks in any one place at any one time are licensed under section 163.

§40-12-48 Architects

Each architect practicing his profession for the public shall pay to the State a license tax of:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license shall be paid to the county. If such business is conducted as a firm or as a corporation in which more than one person above named is engaged, each person so engaged shall pay the amount provided above.

Interpretations

- The license is due for each architect (not necessary to be registered with Board of Architects just hold himself/herself out to be an architect) practicing his/her profession for the public.
- A person who performs assigned work of an architectural nature for and in the name of an licensed architect would be performing architectural services "for the public" and would need license.
- A licensee does not necessarily have to be is in Alabama.

§40-12-49 Attornevs

- (a) Each attorney engaged in the practice of law shall pay an annual license tax to the state, but none to the county. On October 1, 1992, the license tax shall be \$200, and on October 1, 1993, and each year thereafter, the annual license tax shall be \$250. If business is conducted as a firm or as a corporation in which more than one lawyer is engaged, each lawyer shall pay such license tax, but no lawyer shall be required to pay a license tax until the first day of October following admission to the bar. The license tax shall be paid to the Secretary of the Board of Bar Commissioners of the Alabama State Bar. The funds collected for the issuance of the license tax levied shall constitute a separate fund to be disbursed on the order of the Board of Commissioners of the Alabama State Bar. As soon after the first day of each November as practicable, the Secretary of the Alabama State Bar shall certify to the presiding judge of the circuit court having jurisdiction in the county the names of attorneys who have paid the license fee.
- (b) The license taxes shall be due and payable on October 1 of each year and shall be delinquent on the following November 1. If a license is delinquent, the Secretary of the Board of Bar Commissioners of the Alabama State Bar shall assess and collect a penalty of 15 percent of the amount of the license. The penalty shall be paid when the license is issued.

(c) Section 40-12-10, relating to the collection and distribution of business license taxes shall not be applicable to license taxes provided in subsection (a).

Interpretations

• This license is not collected by Alabama counties, but by the State Bar Association (1-800-392-5660). No licenses or citations are to be issued under this section.

§40-12-50 Auctioneers

State Board of Auctioneers (334) 269 -9990

Auctioneers and apprentice auctioneers shall pay annual license taxes in accordance with Chapter 4 of Title 34.

Statute Text

- § 34-4-27. State and county licenses Exemptions. Each auctioneer shall annually pay one state license in an amount not to exceed two hundred fifty dollars (\$250). Each auctioneer shall also annually pay a county license of twenty-five dollars (\$25) in each county where he or she sells by auction. No privilege license shall be required for any apprentice auctioneer when he or she is listed as the principal auctioneer. No license shall be required for any auctioneer who conducts an auction, without compensation for himself or herself, where all proceeds from the auction go to the benefit of any charitable organization. The term "auctioneer" shall include any person selling real estate, goods, wares, merchandise, automobiles, livestock, or other things of value at public outcry. Sales at public outcry may be made for compensation without license involving any of the following:
 - (1) Sales for the estate of a decedent.
 - (2) Sales of property conveyed by deed of trust, mortgage, judgment, or ordered to be sold according to the mortgage, judgment, or order.
 - (3) All sales under legal process.

Interpretations

- Counties are only to sell the county license, at \$25.00 plus issuance fee in each county where auctions are conducted. The entire amount is county money.
- The state license is issued by the Auctioneer's Board, and applicants must have the state card before county licenses are issued.
- No privilege license shall be required for any apprentice auctioneer.

§40-12-51 Automobile Dealers

Each person dealing in, selling, or purchasing for resale automobiles, trucks, or other self-propelled vehicles shall pay an annual license of:

City Population	License Amount	Fee	Total
Over 50,000	\$210.00	\$1.00	\$211.00
25,000 to 50,000	150.00	1.00	151.00
10,000 to 25,000	120.00	1.00	121.00
5,000 to 10,000	97.50	1.00	98.50
2,500 to 5,000	75.00	1.00	76.00
2,500 and less	45.00	1.00	46.00

In all other places whether incorporated or not

45.00

1.00

46.00

The above license taxes shall be paid by each dealer, each agent, or other person, except agents of a dealer who have procured the licenses required in the above section.

Provided, that a person maintaining more than one place of business in the same city or town for the sale of automobiles, trucks, or other self-propelled vehicles shall pay an additional license tax of one-half of the license tax levied on his principal place of business for each additional place of business; provided, the licensed dealer may maintain a used car lot for the sale or use of secondhand cars without the payment of an additional license tax. Upon the payment of the license tax prescribed in this section, such dealer shall not be required to pay the license tax as provided in Sections 40-12-53 through 40-12-55, 40-12-60, 40-12-62 and 40-12-169.

Interpretations

- Except for lease/rental companies, applicants must present their Act 539 regulatory license to the county licensing official before being sold a section 51 license. A separate Act 539 license is required for each location before a section 51 can be issued.
- The only time the 51 can be sold without a 539 is for a leasing company which is disposing its off-lease cars by retailing to the public. If the leasing company is disposing of its cars through a local licensed automobile dealer (wholesale), it does not need a license under section 51.
- pawnshop which receives certificates of title may qualify as a "used motor vehicle dealer" if pawnshop repossesses and then sells or negotiates to sell at least 5 vehicles during a year. In that case, the pawnshop must be licensed under Act 539 and Section 51.
- Sellers of motorcycles, golf carts, etc. need section 62 unless they receive motor vehicles as trade-ins.
 If motor vehicles are received as trade-ins, the motorcycle shop will need to be licensed under Act 539 and section 51. A wholesale license is sufficient if the vehicles are sold to licensed dealers. If sales are made to retail customers, a retail license is needed.
- Section 51 is not transferable to another county.
- If a dealer moves to a new location in the same county which requires a higher license, he must pay the difference. If he moves to a new location in the same county which requires a lower license, there is no refund of the difference.
- If the dealer has a second location in the same city, he can purchase a license for half of the price of the
 first location. (He must have a 539 for each location.) If he is out of the city limits, he must pay the full
 price (\$45.00) for each location. The ½ amount for a second location within a city can not be combined
 with the half year's license after April 1st.

§40-12-52 Automobile Salesmen

Repealed by Acts 1991, No. 91-321, section 4, effective July 18, 1991.

§40-12-53 Automobile Accessory Dealers

Each person selling motor vehicle accessories, including automobile radios, air-conditioning units, motor vehicle parts, motor vehicle batteries and tires, shall pay the following annual license tax:

City Population	License Amount	Fee	Total
Over 100,000	\$60.00	\$1.00	\$61.00
25,000 to 100,000	45.00	1.00	46.00
5,000 to 25,000	30.00	1.00	31.00
2,000 to 5,000	15.00	1.00	16.00

All other places, whether incorporated or not

7.50

1.00

8.50

Regularly licensed filling stations or garages are not required to pay the above accessories license tax if their stock of accessories at any time does not exceed the wholesale value of \$75.

Interpretations

- This section applies to wholesale as well as retail sales of parts/accessories. Brokers also need this license if they fill orders for parts. Brokers who merely negotiate sales do not need it.
- Licensees under section 51 are exempt from this section.
- Automotive Dismantlers and Parts Recyclers are exempt from this section when selling recycled parts/accessories. This section is still required of a dismantler who sells new parts.
- Installation of parts/accessories requires section 54, except for licensees under section 51.
- This section is not required when a licensed service station or garage makes no sales of parts or accessories to the public but maintains a stock of parts/accessories for use in repairing vehicles. It is also not required if the station/garage orders parts, as needed, from a supplier for installation on a vehicle, but makes no sales of uninstalled parts. This is true even if a specific charge is made for the parts, on the repair statement.
- Licensed service stations and garages may sell uninstalled parts/accessories without buying this section, so long as the wholesale value of their stock of accessories does not exceed \$75.00 at any time.
- Sellers of C.B. and other car radios need this section unless licensed under section 148.
- Examples of parts/accessories which require this license:

Mufflers Air-Conditioners Automobile Bumpers Motors & Transmissions Vehicle Tape Players Automobile Seat Covers Batteries

Camper Shells Auto Alarms Automobile Blocks

Parts & Accessories for Self-Propelled Tractors Lifts for Vans for Handicapped

• This section is not needed to sell only the following:

Oil & Filter Only Oil Additives Anti-Freeze

A.C. generators to be used on boats, trucks, or other motor vehicles

§40-12-54 Automobile Garages and Shops

Garages or shops where automobiles or other motor vehicles are repaired, painted, trimmed or welded for the public shall pay the following license taxes:

	License Amount	Fee	Total
First Man	\$7.50	\$1.00	\$8.50
Each additional man	7.50	.00	7.50

Where garage or shop owners do work in shops they shall be counted as workmen. The maximum number of men employed at any time during the license year shall be the basis of computing the license due.

Interpretations

- This section is needed for each location, including service stations and people working from their home.
 Mechanics working exclusively from a truck doing repairs at the customer's location are not subject to this license.
- Examples of repairs which require this license:

Window Tinting Installing Parts/Tires

Installing Auto Alarms Installing Lifts for Vans for Handicapped

Motorcycle Repairs

• This section is not needed to do the following:

Change Oil & Filter Wheel Alignments Repair Tractors/Farm Machinery

§40-12-55 Automobile Storage Garages

For each garage where a charge is made for the storage of motor vehicles there shall be a license of:

	License Amount	Fee	Total
For each 1,000 square feet or fraction thereof up to 50,000 square feet	\$3.00	.00	\$3.00
For each 1,000 square feet or fraction thereof in excess of 50,000	1.50	.00	1.50

\$1.00 ISSUANCE-FEE TO BE ADDED TO TOTAL AMOUNT

Interpretations

• It makes no difference if the time period for the storage charge is hourly, daily, monthly, or otherwise.

§40-12-56 Automobile Storage Other Than Garages

Each lot or place other than a storage garage where a charge is made for storage of motor vehicles shall pay the following annual license tax:

	License Amount	Fee	Total
For each 1,000 square feet or major fraction thereof up to 50,000 square feet	\$1.50	.00	\$1.50
On each 1,000 square feet or major fraction thereof in excess of 50,000 square feet	.75	.00	.75

\$1.00 ISSUANCE-FEE TO BE ADDED TO TOTAL AMOUNT

Interpretations

- This section covers public parking decks (single & multiple decks) where a charge is made for parking.
- It does not cover a building which furnishes parking, without charge, for tenants or persons having business in the building.
- It makes no difference if the time period for the charge is hourly, daily, monthly, or otherwise.
- Trailer camps are not required to be licensed (campgrounds).

§40-12-57 Automobile Tire Retreading Shop

Retreading or tire rebuilding shops where motor vehicle tires are retreaded shall pay a license tax of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00



- A licensee under this section may sell the tires that have been recapped by him without a section 53.
- A licensee under this section also needs Section 597 Collection Facility.

§40-12-58 Barbers

Each person engaged in the business of operating a barber shop shall pay a license fee of:

	License Amount	Fee	Total
For first chair	\$3.75	\$1.00	\$4.75
Each additional chair	3.75	.00	3.75

Interpretations

- A barbershop is limited to those facilities providing haircuts.
- If a barber gives perms, manicures, or facial treatments he must be licensed under Section 61 beauty shops.

§40-12-59 Baseball Parks

Each owner or lessee of a baseball park where admission fees are charged shall pay the following license taxes: within five miles of, or in cities or towns of:

City Population	License Amount	Fee	Total
50,000 or more	\$150.00	\$1.00	\$151.00
25,000 and less than 50,000	75.00	1.00	76.00
10,000 and less than 25,000	37.50	1.00	38.50
Less than 10,000	15.00	1.00	16.00

provided, that when baseball is allowed by law to be played in any city or town on Sunday, the license tax therefore in such city or town shall be double the amount hereinbefore named. This section shall not apply to baseball parks owned or maintained in good faith by educational institutions located in this State. The provisions of this title permitting the payment of a half-year license after April 1 shall not apply to this section.

Interpretations

- No half-year license.
- Playing on Sunday doubles the license amount.

§40-12-60 Battery Shops

Each battery shop for the repairing and recharging and selling of batteries shall pay the following license taxes:

City Population	License Amount	Fee	Total
Over 60,000	\$30.00	\$1.00	\$31.00

16,000 and not over 60,000	22.50	1.00	23.50
5,000 and not over 16,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

The above license shall not apply unless a complete battery service is rendered.

Each manufacturer of batteries shall pay a license of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

provided, that such manufacturer paying the license hereunder shall not be required to pay the license under Section 40-12-172.

Interpretations

- The Exception applies only to county where shop is located. Sections 174 & 53 are needed in other counties
- A shop must repair, recharge, and sell in order to require this license. Selling batteries only is not a battery shop and requires section 53.
- Selling batteries off route trucks requires section 172 in the first additional county in which such company
 does business and a county license only (5.00) under section 172 in all other counties. Section 53 is
 required in each county other than the county in which the place of business is located, at the maximum
 amount.

§40-12-61 Beauty Parlors, etc.

Each person operating what is generally known as a beauty parlor or other place where hairdressing, facial treatments, manicuring, or hair waving is done shall pay a license tax of:

	License Amount	Fee	Total
Shop & owner	\$15.00	\$1.00	\$16.00

Each additional operator so employed as follows:

City Population	License Amount	Fee	Total
Over 60,000	\$9.00	.00	\$9.00
Less than 60,000 and all other places whether incorporated or not	6.00	.00	6.00

This schedule of fees shall apply to beauty parlor colleges where said colleges engage in beauty parlor work for which a charge is made or material used is charged therefor.

Interpretations

• One license should be issued so as to include the license of fifteen dollars and the amount necessary to include the number of operators working in such shop. Example: "Birmingham Beauty Shop. Shop with

four operators \$51.00."

- It is not required to see the certificate from the Cosmetology Board to issue this license.
- This section covers hair removal.
- If the beauty parlor is owned by a partnership, the exemptions for the operator's license (shop & owner) only applies to one person. The \$9.00 fee must be added for additional owners.
- This section is needed even if one is operating from home.
- If a manicurist is employed in a beauty shop, this section is needed.

§40-12-62 Bicycle and Motorcycles; Dealer Tags

Each person other than licensee under Section 40-12-51 engaging in the business of dealing in, renting, or hiring bicycles or motorcycles shall pay the following license tax:

City Population	License Amount	Fee	Total
20,000 or over	\$22.50	\$1.00	\$23.50
10,000 to 20,000 inhabitants	15.00	1.00	16.00
In all other places, whether incorporated or not	7.50	1.00	8.50

Each dealer may purchase dealers' tags not to exceed five for any company or firm at a cost of \$1 each. Use of these tags for other than demonstration purposes shall constitute a misdemeanor and, upon conviction, shall be punishable by a fine of not less than \$5 nor more than \$100.

Interpretations

- This section covers golf carts, mopeds, go carts, dirt bikes, three & four-wheelers.
- A motorcycle dealer can become a D.A. and get dealer tags.
- If a motorcycle dealer takes cars as trade-ins, he is subject to Act 539 and section 51.

§40-12-63 Blueprint Makers

Each person engaging in the business of making blue prints or developing the same from tracings or drawings for pay shall, for engaging in such business, pay a license tax of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

Interpretations

- This section covers developing blue prints from tracings or drawings for pay.
- It does not include making tracings only, which will ultimately be processed by a blue print machine.

§40-12-64 Bond Makers

Each person engaged in the business of making bonds and charging for the same, except guaranty companies or corporations otherwise specifically licensed shall pay a license tax of:

License Amount	Fee	Total
Licerise / timount	1 00	iotai

\$150.00 \$1.00 \$151.00

per annum. The payment of the license tax required by this schedule shall authorize the doing of business only in the town, city, or county where paid. No person engaged in the business of making bonds and charging for the same shall be exempt from paying said license tax.

Interpretations

- Insurance companies licensed with the Alabama Insurance Dept. may issue bonds without section 64.
- Attorneys who arrange and sign bail bonds for their clients, including it in the attorneys' fees, do not need section 64.
- A bond is required in each county from all who are licensed under this section. It is approved by circuit
 Judge of each county (Section 15-13-22). The bond amount is \$25,000 except Cullman & Montgomery
 counties where it is \$10,000.
- Proof of a bond is not required before issuing this license, however it is illegal for the company to operate without it.
- Bondsmen are required to have section 64 in every county in which they do business regardless of whether or not the licensee has an established place of business.
- A license to engage in the business of making bonds may be issued to a firm or partnership and it is not necessary for each member of the firm or partnership to secure a license to engage in said business. However, when the bonds are not executed in the name of the bonding company but are executed in the names of the individuals who have authorized the attorney-in-fact to execute the same, each individual in whose name the attorney-in-fact executed the bonds would be engaging in the business of bond making and is liable for the license under section 64.
- Bounty hunters are not required to have a separate privilege license, because there has to be a preexisting bail bond which was "jumped" for the need for their work to exist, bounty hunters are normally considered employees of the bonding company.

§40-12-65 Bottlers

Each person engaged in manufacturing, producing, or bottling in bottles or other containers, soda water, carbonated drinks, fruit juices or imitations thereof, flavored milk, and any preparations known as soft drinks shall not use any machine, machines, or apparatus for the filling or bottling of the same until such person shall have first applied, paid for, and obtained from the Probate Judge a license. The amount of license tax for each machine shall be graded or proportioned as follows:

Bottling Capacity per minute	License Amount	Fee	Total
150 bottlers and over	\$1,000.00	\$1.00	\$1,001.00
100 and less than 150	900.00	1.00	901.00
75 and less than 100	650.00	1.00	651.00
60 and less than 75	600.00	1.00	601.00
40 and less than 60	400.00	1.00	401.00
30 and less than 40	280.00	1.00	281.00
16 and less than 30	180.00	1.00	181.00
Less than 16 bottles	80.00	1.00	81.00

Where any person has within his bottling plant or place of manufacture more than one bottling machine, then such person shall pay the license herein specified upon every such bottling machine or apparatus whether in actual operation or not; provided, that such bottling machine or apparatus is in an operating condition.

The person applying for such license shall file an application, under oath, stating the name, make, model of his machine, name and address of manufacturer, whether it is low-pressure equipment or high-pressure equipment, or otherwise, contents, capacity of bottles used, and giving its bottling capacity. "Capacity" shall be based on the number of six and one-half ounce bottles that may be bottled per minute as rated by the manufacturer, or the number of such bottles that are bottled per minute as determined by inspection and actual count, whichever may be greater. Where the machine or apparatus used in the filling and bottling of products covered by this section is also used in the filling and bottling of dairy products, the "capacity" of such machine or apparatus shall be based upon the percentage of time such machine or apparatus is used in the daily operation for the bottling of the products covered by this section. The percentage of time which the machine or apparatus is used for the bottling of products covered by this section shall be determined by inspection and actual count, and where the percentage of time used in the bottling of products covered in this section shall be 20% or less of the total operational time, the person so engaged in the bottling of products covered by this section shall pay 20% of the amount of the license as proportioned above based upon the number of six and one-half ounce bottles that may be bottled per minute as rated by the manufacturer. Any person using his bottling machinery for the bottling of dairy products and products covered by this section shall be taxed only upon that machine or machines which are used in the bottling of products covered by this section regardless of the number of machines which may be located within his bottling plant or place of manufacture. Bottlers paying the license hereunder where such business is engaged in bottling drinks exclusively shall be exempt from payment of transient dealer's license levied under Section 40-12-172 and wholesale bottler's license levied under Section 40-12-70.

Interpretations

- The license is based and computed on the number of "bottles" filled by the bottling machines per minute, without regard to the size or the capacity of the bottles.
- Chocolate milk, strawberry milk, etc. is flavored milk but homogenized milk is not flavored. (Homogenized milk is not to be included in the computation for this license fee.)
- Prune juice packaging needs this section.
- Bottlers (having a bottling plant within Alabama) buying section 65 shall be exempt from sections 70, 172. & 174.
- Out-of-state bottlers must purchase sections 70, 172, & 174, as needed, in order to sell their products in Alabama.

§40-12-66 Bowling Alleys

Bowling alleys or tenpin alleys for the use of which money or other compensation is charged shall pay a license tax of:

	License Amount	Fee	Total
First Alley	\$15.00	\$1.00	\$16.00
Each additional alley	15.00	.00	15.00

Interpretations

Even if the alley is coin operated, this license is due.

§40-12-67 Brokers and Agents of Iron, Railway, etc. Supplies

Each person, other than a merchant paying an ad valorem tax on his stock of goods, who shall as agent or broker sell iron, railway supplies, furnace supplies, or mining supplies, shall pay a privilege tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Interpretations

• The brokerage company and not the salesmen or other employees of such company is responsible for the license.

§40-12-68 Brooms, Brushes, Mops, etc.

Each person operating a manufactory plant for the making of brooms, brushes, mops, or similar articles shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

provided, that this shall not apply to blind persons. Such license tax shall not apply where not more than three persons are employed for the making of said brooms.

§40-12-69 Cereal Beverages, Carbonated or Other Soft Drinks; Retailers

(a) Each person engaged in the business of selling at retail cereal beverages, carbonated or other soft drinks in bottles, cans, or other sealed containers shall pay an annual license tax of:

License Amount	Fee	Total
\$3.75	\$1.00	\$4.75

(b) Each person engaged in the retail business of selling soft drinks in whatever form, by means of taps or other dispensing devices, shall pay annually the following license taxes:

City Population	License Amount	Fee	Total
25,000 or more	\$37.50	\$1.00	\$38.50
15,000 and less than 25,000	30.00	1.00	31.00
5,000 and less than 15,000	22.50	1.00	23.50
Less than 5,000 and in unincorporated places	15.00	1.00	16.00

A person licensed under this subsection shall be thereby also licensed to sell at retail cereal beverages, carbonated or other soft drinks in bottles, cans, or other sealed containers without the payment of the license imposed in subsection (a) of this section.

Interpretations

- Bottles, cans, or other sealed containers require subsection a.
- Fountain drinks, snow cone, icee machines, taps and other dispensing devises need subsection b.
- This section is required for sales of coffee.
- A person selling soft drinks through vending machines has the option of buying the license under this
 section, versus the vending machine license under section 176a, provided, this license is purchased
 before the vending machine license becomes delinquent. If the licenses are delinquent, and a citation is
 needed, the vendor looses his option and is required to buy the vending machine license for each

machine. If the vendor elects to buy the section 69 license, a license must be purchased for each building or location where a machine or dispensing device is located.

§40-12-70 Cereal Beverages, Carbonated or Other Soft Drinks; Wholesalers

Each person engaged in the business of selling at wholesale nonalcoholic, carbonated, or other soft drinks shall pay an annual license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

provided, that bottlers who have taken out the bottle license for operating plants in this state shall not be liable under this section, nor shall such bottlers be liable for any county or state license under Section 40-12-174, nor as transient vendors or dealers or peddlers.

Interpretations

- Licensees under section 65 (bottlers) are exempt from sections 70, 172 & 174.
- Out-of-state bottlers must purchase sections 70, 172, & 174, as needed, in order to sell their products in Alabama.
- Where a wholesale soft drink dealer (who is not licensed as a bottler under section 65) sells soft drinks
 to retailers from a truck, he must pay the license under section 70 in each county in which he makes
 such sales, and he must also pay the regular transient dealer's license under section 172 (1st county
 \$30.00 each additional county \$5.00).
- Where such a dealer or his agents merely solicit or take orders from retailers for soft drinks to be filled
 with future deliveries by truck or otherwise, he would not be due the license under section 172, nor
 would he be due any additional licenses under section 70, other than for his established places of
 business.
- An independent dealer with his own truck who purchases the drinks from a Bottling Company for later sale at a profit is an independent dealer and a separate entity from the bottler. He would need Sections 70 and 172 in each county where he sells from his truck.
- Wholesalers of fruit juices, such as V-8 juices, etc., are not subject to the soft drink license if only selling these juices.

§40-12-71 Certified Public Accountants (334) 242-5700

(a) In lieu of any other privilege license fees levied under the revenue laws of the State of Alabama, each person who holds a certificate as a Certified Public Accountant and who is a resident of the State of Alabama and who is engaged in the practice of Public Accounting in the State of Alabama shall pay an annual license fee of:

State Amount	Fee	Total
\$25.00	\$1.00	\$26.00

but no license fee shall be paid to the county. Such license shall be obtained from the Probate Judge or licensing agency in the county where the business of a Certified Public Accountant is located and shall be due and delinquent as provided by Section 40-12-26. All money paid into the treasury for license under this section shall be deposited in the State Treasury to the credit of the Alabama State Board of Public Accountancy and shall constitute a separate fund to be disbursed as provided in subsection (b) of this section.

(b) The fund provided by subsection (a) of this section shall be used by the Alabama State Board of Public Accountancy

to defray the expenses for administering and enforcing the laws of the State of Alabama pertaining to the practice of public accounting and the other necessary purposes and expenses of said board not otherwise available and provided pursuant to Section 34-1-3; and the said Alabama State Board of Public Accountancy shall have the power to direct the disbursement of said fund, which shall be paid on the warranty of the State Comptroller upon certificate or voucher of the secretary of said board, approved by the chairman or vice-chairman of said board. No funds shall be withdrawn or expended except as budgeted and allotted according to the provisions of Article 4 of Chapter 4 of Title 41, and only in amounts as stipulated in the general appropriations bill.

(c) No license fee as herein provided shall be due or payable by any Certified Public Accountant employed by any state or federal government agency, educational institution, or industry, who does not perform public accounting service for which he is paid.

Interpretations

- This section is needed only of those persons registered with State Board of Public Accountancy, (334) 242-5700.
- The license is good statewide.

§40-12-72 Cigars, Cigarettes, Cheroots, etc.; Retailers

Each retail dealer in cigars, cheroots, stogies, cigarettes, smoking tobacco, chewing tobacco, or snuff, or any substitute therefor, either or all, shall pay to the State the following privilege license tax

City Population	License Amount	Fee	Total
25,000 and over	\$22.50	\$1.00	\$23.50
10,000 and less than 25,000	15.00	1.00	16.00
5,000 and less than 10,000	7.50	1.00	8.50
2,000 and less than 5,000	4.50	1.00	5.50
All other places whether incorporated or not	3.00	1.00	4.00

This privilege license tax is levied on each place of business owned or operated by retail dealers, whether under the same roof or not. The phrase "retail dealer" as used in this section shall include every person, firm, corporation, club, or association, other than a wholesale dealer as defined in Section 40-12-73, who shall sell or store or offer for sale any one or more of the articles enumerated herein, irrespective of quantity or amount, or the number of sales. The privilege license tax herein levied shall be in addition to the sales tax as provided in Section 40-25-2.

Interpretations

- Def. -Cheroots- A cigar with square-cut ends.
- Def. -Stogie- A long, thin, inexpensive cigar.
- A "retail dealer" includes every person who "sells or stores or offers for sale" the articles enumerated. The license is on each place of business owned or operated by retail dealers.
- Transient vendors & peddlers also selling tobacco products would need only section 174 and not section 72 because section 72 is levied on each place of business.
- No vending (section 176) license is needed if vending machine company installs and operates cigarette vending machines in restaurants or other places in this state where either the restaurant or vending machine company has section 72.

Each wholesale dealer in cigars, cheroots, stogies, cigarettes, smoking tobacco, chewing tobacco, snuff, or any substitute therefor, either or all, shall pay one privilege license tax of:

	License Amount	Fee	Total
First County	\$105.00	\$1.00	\$106.00
Each additional county	5.00	1.00	6.00

The phrase "wholesale dealer" as used in this section shall include persons, firms, corporations, clubs, or associations who shall sell or store or offer to sell any one or more of the articles enumerated herein to retail dealers for the purpose of resale only. The privilege license tax herein levied shall be in addition to the sales tax as provided in Section 40-25-2.

Interpretations

- Each wholesale dealer must purchase a license, even if he is just taking orders & shipping by mail or UPS.
- The person who offers to sell tobacco products to a retail dealer for the purpose of resale, is a tobacco wholesaler, regardless of whether these products were purchased from other licensed wholesale tobacco dealers.
- A person who purchases a wholesale tobacco license under section 73, is exempt from the transient dealer's license (section 172), for tobacco products only. If selling products in addition to tobacco products, he would need section 172 and/or specific item licenses (wholesale), in addition to section 73.
- Purchasing section 172, does not authorize the dealer to sell any goods for which a higher license is required without the payment of the higher license. Section 172 is \$35.00 and \$5.00; Section 73 is \$105.00 and \$5.00.

§40-12-74 Circuses

Each person operating a circus shall pay the following license tax:

NO HALF-YEAR LICENSE

Seating Capacity	License Amount	Fee	Total
4,000 and more	\$300.00	\$1.00	\$301.00
2,000 and less than 4,000	150.00	1.00	151.00
Less than 2,000	75.00	1.00	76.00

and the license tax hereinabove provided shall include the license tax for a menagerie accompanying the circus. The payment of the proper license tax, as is herein provided, will entitle the circus to operate for one week in the same place and at the same time on the same license.

Interpretations

- An Annual Shrine Circus is exempt from this license, by section 12(3) of Title 51. This does not apply to
 a traveling circus sponsored by Shriners, but only to a circus in which the Shriners themselves
 participated as performers.
- This license is good for one week only, in the same place at the same time.
- A circus licensee also needs specific licenses, like section 69 or section 153.
- Fairs are licensed under section 163.
- Rodeos are licensed under section 111.

§40-12-75 Cleaning and Pressing Establishments

Each person conducting what is commonly known as a cleaning or pressing business, where wearing apparel is cleaned or pressed, shall pay a license tax of:

City Population	License Amount	Fee	Total
50,000 or more	\$22.50	\$1.00	\$23.50
10,000 and less than 50,000	15.00	1.00	16.00
In all other places of less than 10,000 whether incorporated or not	7.50	1.00	8.50

provided, that where dyeing is done singularly or in conjunction with the cleaning and pressing business, an additional amount of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

shall be due.

Each place maintained or operated for the reception or collection of such articles and not at the location of such pressing, cleaning, or dyeing plant paying a license as such shall pay a license tax of:

License Amount \$7.50	Fee	Total	
	\$1.00	\$8.50	

A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

for the reception and collection of such articles.

Interpretations

- Coin-operated dry cleaning machines would be subject to the license under section 75 and not section
- If doing both cleaning & pressing and laundering would be due both section 75 and section 118.
- Out-of-state firms receiving & collecting articles for cleaning, pressing, and dyeing in the state are liable
 for section 75 for such reception & collection in each county of the state in which articles are received &
 collected. Likewise out-of-state firms receiving & collecting articles for laundry are liable for a license
 under section 118 in each county in the state in which such articles are received & collected.

§40-12-76 Coal and Coke Dealers Maintaining Yards

Each person dealing in coal or coke and maintaining one or more established yards, with adequate wagon or truck scales, from which retail deliveries are loaded, shall pay the following license tax for each yard:

City Population	License Amount	Fee	Total
20,000 or more	\$30.00	\$1.00	\$31.00
5,000 and less than 20,000	15.00	1.00	16.00
5,000 or less whether incorporated or not	7.50	1.00	8.50

This section and Section 40-12-77 shall not apply to persons whose inventory and sales are in quantities of less than one-half ton.

Interpretations

• Merchants who operate grocery stores and in connection therewith sell coal in small quantities, less than ½ ton, are not liable for license under section 76 or section 77.

§40-12-77 Coal and Coke Dealers Not Maintaining Yards

Each person, other than those qualifying under Section 40-12-76, engaged in selling, distributing, or hauling or delivering coal or coke by truck or other vehicle, whether as dealer, employee, agent, broker, sales agent, or mining company who sells, or hauls, or delivers direct from mine or plant to consumer shall pay a privilege license tax of:

	License Amount	Fee	Total
First truck or other vehicle used in business	\$22.50	\$1.00	\$23.50
Each additional truck or vehicle	4.50	.00	4.50

but the provisions of this section shall not apply to persons whose inventory and sales are in quantities of not more than one ton, and in no event shall this license be issued for less than one year, such license to be in addition to the regular motor vehicle license. Each such person shall register each truck or other vehicle so used in such business in the county in the office collecting and issuing licenses.

Interpretations

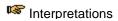
- This section covers the selling/ distributing coal or coke by truck or other vehicle, when no yard is maintained. The license amount is based on the number of trucks used in selling/delivering.
- It does not apply where the inventory and sales are in quantities of one ton or less.

§40-12-78 Coffins and Caskets; Manufacturers

Each manufacturer of coffins or caskets shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

This license tax shall not apply to any person who manufactures coffins or caskets without the assistance of any other person or without the assistance of hired labor and which coffins or caskets retail for not exceeding \$10. This section shall not apply to local wood-working plants or carpenter shops whose principal business is not the manufacturing of coffins or caskets and who make coffins for paupers for local governing bodies or for charity.



- A Vault is not a coffin or casket. Manufacturing this requires section 87.
- Sections 78 and 79 do not exclude each other, and one could be licensed under both if he buys & sells and also manufactures (employing one or more persons).

§40-12-79 Coffins and Caskets; Dealers and Agents

Each dealer in coffins or caskets and each agent or person taking or soliciting orders for retail deliveries of coffins or caskets shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 or more	\$150.00	\$1.00	\$151.00
7,000 and less than 35,000	75.00	1.00	76.00
1,000 and less than 7,000	30.00	1.00	31.00
In unincorporated places or towns of 1,000 or less	15.00	1.00	16.00

Interpretations

- This includes funeral homes and any other casket dealers.
- An insurance company which places coffins/caskets in various funeral homes on consignment, to service their own insurance policies, which coffins & caskets may also be purchased by the various funeral homes for resale to their customer, may purchase one section 79 for their place of business (insurance company location), provided such funeral homes are licensed under section 79. Funeral homes which have section 79, at which the insurance company places coffins or caskets on consignment would not constitute a place of business of the insurance company.

§40-12-80 Collection Agencies

Each collection agency shall pay the following license tax:

City Population	License Amount	Fee	Total
20,000 or more	\$150.00	\$1.00	\$151.00
Less than 20,000	37.50	1.00	38.50

Each person who shall employ agents to solicit claims for collection from persons, firms, or corporations in the State shall be deemed a collection agency within the meaning of this section. This section shall not apply to any person who is excluded from the definition of the term "debt collector" under the federal Fair Debt Collection Practices Act, 15 U.S.C., § 1692a (6).

- The license due for each place of business, and is based on the agency rather than number of agents who are employed by such agency.
- An out-of-state agency, soliciting accounts by letter and/or phone only, and having no agents in this state, does not need section 80.
- If an out-of-state collection agency employs any agents in this state, they would be subject to section 80.
 An agent can include but is not limited to, an employee of the agency, an attorney licensed in this state on retainer or retained on a special case by case basis, another agency located in this state acting in the behalf of the out-of-state agency or anyone located in this state acting in behalf of the out-of-state agency.
- If a person contracts with different companies to repossess cars, and solicits claims for collection, then

he is subject to section 80.

- A person who employs agents to repossess cars only is not subject to 80, but if the agent solicits claims
 for collection while repossessing them, then the person employing the agent would be liable for section
 80
- **NEW:** House Bill 465 was signed into law by the Governor on 3 May 2001. House Bill 465 defines a collection agency in accordance with the definition provided by the Federal Fair Debt Collection Practices Act.

Fair Debt Collection Practices Act, 15 U.S.C., § 1692a (6) - "The term "debt collector" means any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the collection of any debts, or who regularly collects or attempts to collect, directly or indirectly, debts owed or due or asserted to be owned or due another. Notwithstanding the exclusion provided by clause (F) of the last sentence of this paragraph, the term includes any creditor who, in the process of collecting his own debts, uses any name other than his own which would indicate that a third person is collecting or attempting to collect such debts. For the purpose of this section 808 (6), such term also includes any person who uses any instrumentality of interstate commerce or the mails in any business the principal purpose of which is the enforcement of security interests......"

§40-12-81 Commission Merchants or Merchandise Brokers

Each commission merchant or merchandise broker shall pay one State license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Such payment shall be made in the county in which such commission merchant or merchandise broker maintains his principal place of business. Such license shall authorize such commission merchant or merchandise broker to do business in any county of the State without the payment of any further state or county license tax. The payment of the license tax in one county of the State as evidenced by the license certificate of the Probate Judge shall be sufficient.

- Def. -Commission merchant- has possession, but not title to the assets of another & sells them for the
 benefit of the owner. Commission merchants are responsible to the purchaser for delivery of title to the
 assets sold. The owner compensates the Commission Merchant for making the sale, and the purchaser
 may never know that he/she was not dealing with the owner.
- Def. -Merchandise broker- arranges a sale for the benefit of the owner without taking title or possession of the goods. He may be paid by either the buyer or the seller for arranging the transaction, and the seller has responsibility for delivery of title of the assets sold. This is frequently is a regulated business, such as real estate, livestock, insurance, or securities.
- Only self-employed individuals or independent contractors can be licensed under this section.
 Individuals whose FICA is paid by the buyer or seller are employees (not self-employed) and would not need Section 81.
- Payment in one county will authorize you to do business in any county of the State of Alabama.
- A merchandise broker, but not a commission merchant, may be exempt from this license under
 interstate commerce. He must not represent any Alabama firms or out-of-state firm with goods stocked
 in Alabama. Goods must be shipped directly to purchaser by parcel post or common carrier. The
 broker can not collect money for the sale, and there can be no delivery by private truck or company
 representative

Concerts, Musical Entertainments, etc.

Each concert, musical entertainment, public lecture, or other public entertainment where charges are made for admission, or for the use of any instrument or device or the participation in any exercises or entertainment not given wholly for charitable, school, or religious purposes, and not otherwise provided for:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

but this provision shall not apply to exhibitions or entertainments given in theaters when the owners or managers thereof have taken out licenses as owner or managers; and provided further, that this license tax shall not be charged for any lecture course given as part of the course of instruction in any educational institution; provided further, that the provisions of this section shall not apply to chautauquas, lecture lyceums, or exhibits held under the auspices of religious or charitable associations. In all cases where such exhibitions shall be in the nature of a continuous show or performance, the license tax shall be:

	License Amount	Fee	Total
Per month	\$45.00	\$1.00	\$46.00
Per week	22.50	1.00	23.50
Per day	7.50	1.00	8.50

Interpretations

- This license covers an event or performance. A single performance is covered under the \$15.00 license. If an event is continuous, the daily, weekly, or monthly charges apply.
- No half-year's license is available.
- A gym where charges are made on a monthly, weekly, or daily basis requires no license, except possibly a store if selling t-shirts or merchandise.

§40-12-83 Conditional Sales Contracts, Drafts, Acceptances, etc.; Dealers In

(a) Each person engaged in discounting or buying conditional sales contracts, drafts, acceptances, notes, or mortgages on personal property shall pay an annual license tax as follows:

Capital Investment	License Amount	Fee	Total
500,000 and up	\$450.00	\$1.00	\$451.00
300,000 to 500,000	150.00	1.00	151.00
150,000 to 300,000	37.50	1.00	38.50
100,000 to 150,000	22.50	1.00	23.50
50,000 to 100,000	15.00	1.00	16.00
50,000 or less	7.50	1.00	8.50

the payment of which shall be sufficient to engage in business in any county of the State except the county in which the principal office is located, in which case the county license tax shall be one half of the above schedule.

(b) Each person engaging in business of lending money on salaries or making industrial or personal loans shall pay an annual license tax of:

License Amount Fee Total \$150.00 \$1.00 \$151.00

for each county in which he engages in business.

Interpretations

- This section does not cover savings and loans, banks & credit unions. These are regulated by the Banking Department (242-3452) and exempted by the Federal government. Loan companies are covered.
- Section 83(a) covers the discounting or buying of conditional sales contracts, etc. Automobile dealers financing their own cars are not to be licensed under this section; but, persons who purchase notes from an automobile dealer are engaged in the business of discounting and are subject to section 83(a).
- Only applicants with a fixed place of business in State are to be license under section 83(a), and only
 one license is needed to operate throughout the state, regardless of the number of branches or other
 locations. It is levied in the county where the principal office is located.
- The license fee is based on total capital employed statewide during a license year. Capital employed
 refers to the total amount of money loaned during the year, determined by looking at the face amounts of
 all conditional sales contracts, drafts, acceptances, notes or mortgages on personal property.
- Section 83(a) is based on capital being employed. If a business needs both 83(a) and 83(b), and if the
 licensee can show that in fact the capital investment in the areas of his business covered by section
 83(a) is effectively separated from the capital used in other aspects of his business, then the amount of
 such separate capital should be accepted as the measure of the license.
- Section 83(b) covers making business or personal loans. It is to be purchased in each county in which the applicant has one or more offices. If more than one office is operated under one name within a county, one license is sufficient, however where different trade names are used then a license is required for each place of business having a different trade name or different ownership. For instance, if Mr. Brown has two loan companies in the same county and both are known as Brown Loan Companies, he would only pay for one license; however, if one of the places of business is know as Brown Loan Company and the other is Brown & Jones Loan Company or by some other trade name then he would have to purchase two current licenses, one for each place of business.
- Check-cashing establishments which charge a fee and agree to hold the check or defer presentment of the check until sufficient funds are in the customer's account, will need section 83(b).
- LENDING MONEY ON REAL ESTATE MORTGAGES AND ON REAL PROPERTY DOES NOT REQUIRE A PRIVILEGE LICENSE. It was repealed in 1955. There is an occupational tax administered by Corporate Tax. (334 242-9835)

§40-12-84 Construction Companies or Contractors

Any person, firm, or corporation accepting orders or contracts for doing any work on or in any building or structure requiring the use of paint, stone, brick, mortar, wood, cement, structural iron or steel, sheet iron, galvanized iron, metallic piping, tin, lead, electric wiring, or other steel, or any other building material, or accepting contracts to do any paving or curbing on sidewalks or streets, public or private property, using asphalt, brick, stone, cement, wood or other composition, or accepting orders for or contracts to excavate earth, rock, or other material for foundations or any other purpose, or accepting orders or contracts to construct any sewer of stone, brick, terra cotta, or other material, or accepting contracts to construct highways, bridges, dams, or railroads, shall be deemed a contractor. Every contractor shall procure from the Probate Judge of the county in which he has his principal office a license to carry on the business of a contractor; provided, that if such contractor has no such office in this State, then he shall procure such license from the Probate Judge of the county where the contract is to be performed. Every such contractor shall pay a license tax to be ascertained on the basis of the gross amount of all orders or contracts accepted, exclusive of orders or contracts pertaining to state or county road and bridge projects, as follows:

Gross amount of contracts

License Amount

Fee Total

Over \$200,000

\$375.00

\$1.00

\$376.00

\$150,000 to \$200,000	300.00	1.00	301.00
\$100,000 to \$150,000	225.00	1.00	226.00
\$50,000 to \$100,000	75.00	1.00	76.00
\$20,000 to \$50,000	37.50	1.00	38.50
\$10,000 to \$20,000	22.50	1.00	23.50
\$5,000 and not exceeding \$10,000	15.00	1.00	16.00

and, when such contractor shall have obtained a license for any year for which he has paid a license tax of less than the maximum above prescribed, he shall not accept any contract or contracts during such year, the aggregate amount of which exceeds the maximum amount for which his license was obtained, unless and until he shall have paid such additional sum as will make the total license tax paid by him for that year sufficient to cover the aggregate amount of such contract or contracts as prescribed above; and unless he pays such additional sum he shall be deemed to be acting without a license. The payment of the license tax in one county in the State, as evidenced by the license or official certificate of the Probate Judge, shall be sufficient.

- Licensees may also need to contact the Contractors Board (242-5030) or Home Builders Board (242-2230).
- No half-year's license is available. The fee for this license is based on the amount of contracts, regardless of the time of year when the contracts are executed. The license may be purchased at any time, prior to the signing of a contract. It is delinquent at the point the contract is signed, regardless of when the work is to be performed.
- If the maximum license is purchased during a year, contracts covering a specific building or project will not require a new license for the life of the contracts, if no new contracts are signed and the only work done during a subsequent year is performance of previously licensed contracts. However, if new contracts are accepted during the next license year, then a license is due for the new contracts. Revisions are considered part of the original contract. If a contract is open-ended, the contractor will need a section 84 for all license years involved.
- The statute of limitations with regard to contractor's license does not run from Oct. to Sept. as do the annual licenses. The Statute of Limitations runs from the date the licenses become delinquent, which is the date a contract is accepted/or executed. These licenses can be cited at any time within three years from the date the contracts are signed.
- Contractors working on military reservations and other Federal lands are not exempt from licensing, unless the land was ceded prior to May 31, 1941. After this date, the State has reserved the right to tax contractors as well as other individuals working or situated thereon, where such taxes are otherwise due.
- The basis for determining the license tax for under section 84 is the gross amount of all orders or contracts (including materials, labor, and subcontractors), regardless of any other privilege licenses purchased.
- A prime contractor and a subcontractor are each required to buy section 84 based on the gross amount of their contracts. The person accepting the contract is not required to actually do the work himself.
- Each corporation needs a separate license, regardless of its affiliation with other corporations which may be licensed. Each d/b/a needs a separate license, even if owned by one individual or partnership. A joint venture needs a separate license, regardless of any licenses held by the venturers.
- Landscape companies who excavate earth for the planting trees or shrubs, or the installation of sprinkler systems, etc., would require section 84.
- An architectural firm which accepts a contract to design a building, and agrees to supervise the
 construction of the building, but does not agree to actually perform the work is engaged in the business
 of an architect (section 48), not a construction contractor. He is not actually performing the work
 necessary to make an addition to real property.
- Contractors working on roads, bridges, or highways under a contract from the State Transportation Department are exempt from this license.
- Current holders of Class A, B, B-1, C, or D permit issued by the Liquefied Petroleum Gas Board, who only install gas piping are exempt from Section 84. Board number is (334) 242-5649.

- Building speculative homes (those that the builder builds without a buyer, and are not presold) may be built without a section 84, so long as no contract is signed before it is completed.
- This license is not needed for tinting building windows, digging graves, installing draperies & blinds, and cutting lawns.
- The following businesses may require a section 84:

Plantation Shutters	Installs Burglar Bars	Tieing Down Trailers	Sand & Refinish Hardwood Floors
Installing Carpets	Acoustical	Alarm Systems	Swimming Pool Installation
Awnings	Backhoe	Burglar Alarm Systems	Building Company
Cabinet Shop	Carpet	Ceramic Tile	Communications
Concrete Company	Decks & Porches	Drywall	Electrical Company
Excavating	Fence Company	Floor Finishing	Garage
Glass Company	Gutter Company	Insulation Company	Heating & Air Conditioning
Remodeling	Roofing	Sheet Metal	Home Improvement Company
Landscaping	Masonry Company	Mechanical Company	Ornamental Doors & Windows
Painting Company	Paving	Plumbing Company	Petroleum Tank Installation
Sprinkler System	Swimming Pools	Stained Glass Company	yWallpaper
Tennis Courts	Utility	Vinyl Siding	Demolition
Water Wells	Oil/Gas Wells	Contract Coal Miners	
Storm Windows & Doors	3		

§40-12-85 Cotton Buyers

Each person whose principal business is buying cotton shall pay a license tax of:

	License Amount	Fee	Total
(1st county)	\$35.00	\$1.00	\$36.00

and shall also pay a license of

License	Fee	Total
\$10.00	\$1.00	\$11.00

in each additional county in which such person shall maintain an office or buy cotton.

Interpretations

This is not required of a cotton gin.

§40-12-86 Cotton Compresses

For each person operating any compress for the purpose of compressing cotton, the license tax shall be as follows: For each compress:

Annual Compressing Capacity	License Amount	Fee	Total
50,000 or more bales	\$375.00	\$1.00	\$376.00
20,000 and less than 50,000	150.00	1.00	151.00
Less than 20,000 bales	112.50	1.00	113.50

Such tax to be measured by the number of bales of cotton compressed during the previous year. Each person applying

for such license shall file with the Probate Judge a sworn statement showing the number of bales compressed during the preceding year. A person beginning the operation of a new compress shall be liable for the minimum license tax herein levied for the first year.

Interpretations

- A cotton gin would not need a license for the compressing they perform in the normal business of ginning cotton.
- Compressing only takes place when the finished bale is further compressed. If cotton is to be
 compressed, this finished bale is taken to a compress which reduces the size of the bale to a fraction of
 its size. Compressing is primarily used to save storage space in overseas shipments, etc. There are
 actually very few cotton compresses operating in Alabama as compared to the number of gins.

§40-12-87 Cottonseed Oil Mills, Cotton Mills, Factories, etc.

Every person operating a cottonseed oil mill; cotton mill; cloth mill; towel factory; garment factory; yarn mill; hosiery mill; peanut mill; peanut oil mill; peanut shelling plant; paper mill; pulp mill; mill manufacturing sheeting, rugs, bags, hats, cement, carpets, lime, plaster, soap, chemical, acid (other than fertilizer) explosive; and all mills manufacturing any finished or semi-finished products of tobacco, thread, yarn, cloth, fur, felt, nylon, paper, jute, rubber, iron, iron ore, copper, brass, tin, coal, coke, sand, cement, glass, clay, slag, aluminum, bauxite, ore, grain, other than what is commonly called a grist mill, oats, corn, rye, synthetic rubber, stone, oil, crude oil, tar, resin, asphalt, paraffin, plastics, fibers, straw, cellulose, or other factory where materials are woven, made, or assembled shall pay the following license tax: where the investment for plant, equipment, supplies, and fixtures is:

Capital Investment	License Amount	Fee	Total
\$1,000,000 and over	\$300.00	\$1.00	\$301.00
\$500,000 and less than \$1,000,000	225.00	1.00	226.00
\$100,000 and less than \$500,000	150.00	1.00	151.00
\$50,000 and less than \$100,000	75.00	1.00	76.00
\$25,000 and less than \$50,000	45.00	1.00	46.00
\$15,000 and less than \$25,000	30.00	1.00	31.00
Less than \$15,000	15.00	1.00	16.00

Such investment shall be the total capital employed in such plant, and the person applying for such license shall furnish a sworn statement showing the amount of the investment and shall accompany the same with a statement taken from the books of the company, showing the amount of such investment, and such books shall at all times be subject to the inspection of the Department of Revenue or its agents. The license taxes levied under this section shall not apply where the factory, mill, or plant which would be licensed by this section is covered by a specific license under this article.

- Manufacturing means to produce, convert, process or adapt some material, whether raw or semi-finished, into a different form or into a finished or semi-finished product.
- Rebuilding products from old products for resale to someone other than the original owner constitutes a manufacturing operation.
- Newspaper publishers that print their own newspaper are not subject to this section, unless the publisher prints papers for other publishers, or does job printing.
- If a manufacturer has more than one plant that performs the same function, only one license is needed for each county, provided there is one ownership, one business office, and one set of records.
- If different types of manufacturing is being done in each plant, a separate license is needed.
- Fixed assets are to be included in the total investment amount at the book value shown in the company's

- books and records. This should be the acquisition price, less accumulated depreciation.
- Rented assets are not to be included if they are not capitalized on the books and records of the company. If such assets are capitalized, they are to be included in the calculations, at book value.
- Completed inventory is not to be included in the calculations, however, goods in process, raw materials, and supplies are to be included. Accounts receivable are not to be included in the calculations.
- If the original investment increases during the license year an additional license should be procured before operations begin which include the additional investment.
- A jeweler may acquire gold & silver as salvage to use (not to sell) in the manufacture of jewelry without being a junk dealer required to purchase the section 116. However, in that case the jeweler is a manufacturer and would be required to purchase the section 87 license.
- Dental labs, bakeries, natural gas treating plants, or plants for which a specific license is charged by another section do not need this license.

§40-12-88 Cotton Warehouses

Each person operating a warehouse or yard for the storage of cotton for compensation shall, for every such warehouse, pay a license tax based on the storage in the preceding calendar year, as follows:

Storage Amount	License Amount	Fee	Total
Over 30,000 bales	\$300.00	\$1.00	\$301.00
20,000 and not over 30,000	225.00	1.00	226.00
15,000 and not over 20,000	150.00	1.00	151.00
10,000 and not over 15,000	90.00	1.00	91.00
5,000 and not over 10,000	60.00	1.00	61.00
Not more than 5,000	30.00	1.00	31.00

§40-12-89 Credit Agencies

(a) Each person, firm, or corporation inquiring into and reporting on the credit and standing of persons, firms, or corporations in this State shall pay the following license tax for each place of business:

County Population	License Amount	Fee	Total
Over 300,000	\$250.00	\$1.00	\$251.00
Over 200,000 but not over 300,000	200.00	1.00	201.00
Over 100,000 but not over 200,000	125.00	1.00	126.00
Over 50,000 but not over 100,000	75.00	1.00	76.00
All others	37.50	1.00	38.50

- (b) This section shall not apply to mutual trade organizations where credit information is exchanged among members at actual cost of service.
- (c) Where any person shall pay a license tax of \$250.00 for an office which supervises the operations of suboffices under its jurisdiction, no additional state license tax shall be due for such suboffice, but a county license tax of \$50.00 shall be paid in each county in which a suboffice is located.
- (d) The population shall be according to the last or any subsequent Federal decennial census.

Interpretations

- This section covers furnishing and selling credit reports to a number of concerns.
- Where an organization maintains credit information for exchanging among its members and does not sell reports nor solicit business and the expenses are shared by its several members, without profits, then it would not be subject to this license.

§40-12-90 Creosoting, etc.

Each person operating a creosoting or other preservative treatment plant, where crossties, crossarms, poles, posts, or other lumber or timbers are creosoted or treated shall pay a license tax based on the capital invested in such plant for equipment, raw materials, finished materials, supplies, realty, and all personal property, as follows:

Capital Investment	License Amount	Fee	Total
\$50,000 or over	\$150.00	\$1.00	\$151.00
\$25,000 and less than \$50,000	112.50	1.00	113.50
\$5,000 and less than \$25,000	75.00	1.00	76.00
Less than \$5,000	30.00	1.00	31.00

§40-12-91 Delicatessen Shops

Each delicatessen where cooked foods are sold for consumption other than on the premises shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Interpretations

- Certificate from Health Department is a requirement before issuance of license, in all cases.
- Mini marts, etc. which sell packaged sandwiches out of a refrigerator do not need this license, even if the
 customer is allowed to heat the sandwich in a microwave.
- A bakery selling only bakery products, such as bread, candy, cake, pies, cake ornaments, etc., for off
 premises consumption would not be subject to this license even though these products are considered
 prepared food.
- This section is limited to establishments serving food for off-premises consumption. If a dining area is provided, a sandwich shop license (Sec. 153) or restaurant license (Sec. 151) is needed. If the menu consists solely of hot dogs, hamburgers, barbecue and other sandwiches, with only prepackaged sides (i.e. potato chips), a sandwich shop license is sufficient (Sec. 153).
- Purchase of this license does not exempt the purchase of any sections, other than section 153. If articles of general merchandise are sold, a 315 is needed. Vending machine sales still require a 176a. Soft drinks, tobacco, and other items still require specific licenses.

§40-12-92 Dentists

Each person practicing the profession of dentistry:

City Population State Amount Fee Total

Over 25,000	\$25.00	\$1.00	\$26.00
Over 5,000 but not over 25,000	15.00	1.00	16.00
Over 1,000 but not over 5,000	10.00	1.00	11.00
In all other places whether incorporated or not	5.00	1.00	6.00

No license shall be paid the county. If such business is conducted as a firm or as a corporation in which more than one dentist is engaged, each dentist so engaged shall pay the license tax as above stated; provided, that the license tax imposed by the section shall not apply until such dentist shall have practiced his profession as long as two years. Seventy-five percent of all moneys paid into the treasury for licenses under this section shall be paid to the Secretary-Treasurer of the Board of Dental Examiners each year. Such amounts shall be paid annually upon the warrant of the comptroller drawn on the treasury; said funds shall be used by the Board of Dental Examiners to defray the expenses of enforcing the laws of the State of Alabama relating to the practice of dentistry in the State of Alabama. As soon after the first day of each year as practicable, the State Treasurer shall certify to the Secretary-Treasurer of the Board of Dental Examiners the names of dentists who have paid such license fee.

Interpretations

- Dental laboratories do not qualify for this license.
- Dentists employed by a Government Institution are exempt from this license as long as they are engaged in their official duties and not treating patients in their free time.

§40-12-93 Detective Agencies

Each person engaged in the business of operating a detective agency, or each company or corporation doing business as such in this State, shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Each person so engaged who also solicits or receives notes or accounts for collection shall pay an additional license tax of:

License	Fee	Total
\$150.00	.00	\$150.00

Interpretations

- An agency is not required to purchase a license in each county they operate in, only the counties where an office is maintained.
- An out-of-state agency sending a detective to do investigative work in this state and not maintaining an
 office, answering service, etc., whereby the general public could contact them to obtain services, would
 not require a license.
- Private investigators and security guards should contact the local authorities (sheriff or city hall) when doing business in a municipality as most municipalities require a license.
- A company providing guard service only is not required to procure this license.
- Part-time detectives are required to procure this license.

§40-12-94 Developing and Printing Films

Each person engaged in the business of developing and printing Kodak plates or films, or camera plates or films, or other photographic films or plates shall pay a license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

provided, that this license tax shall not be applicable to any person paying the photographers license tax levied by this title.

§40-12-95 Devices for Testing Skill and Strength Used for Profit

For each device used by persons as a source of profit to themselves, such as throwing at wooden figures or any object of like character, striking at an object to test the strength, blowing to test the lungs, or other devices of like character, or for operating a cane rack, a knife rack, or similar rack or table there shall be paid a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

in each county in which it is operated, but this section shall not be construed to legalize the operation of any device which is now prohibited by law.

Interpretations

 This section covers activities such as: throwing at wooden figures, or any object of like character striking at an object to test strength blowing to test the lungs, or other like devices operating a cane rack, knife rack or similar rack or table

§40-12-96 Directories

Each person compiling, selling, or offering for sale directories shall pay license taxes as follows

City Population	License Amount	Fee	Total
Over 100,000	\$225.00	\$1.00	\$226.00
50,000 and less than 100,000	112.50	1.00	113.50
20,000 and less than 50,000	75.00	1.00	76.00
Less than 20,000	22.50	1.00	23.50

provided, that this section shall not apply to directories issued by any person in connection with or as a part of a business for which a general license tax is provided.

Interpretations

A directory is any book containing names, addresses, and occupations of inhabitants of a city. It is also
any list or compilation, usually in book or pamphlet form, of persons, professional organizations, firms or
businesses forming some class separate and distinct from others, e.g. telephone directory, lawyer's
directory, hotel directory, etc.

- The method of production of a list or directory is not a factor in determining whether a license is required. Persons producing computer generated lists, or lists sold over the internet for downloading must still buy the license.
- An out of state company compiling a directory (telephone) for a city or town in Alabama would need license. The information is being complied based on information received through their agents, or they are causing said information to be compiled in a city or town in Alabama. The license is directed at some local activity such as the compiling of the directory, or information which goes into the directory, in Alabama, and as such is purely local activity within the State of Alabama.
- This section applies only where the directories are compiled, sold or offered for sales in "cities" or "towns." When a license is bought in a specific city or town, it covers the entire area comprising such city or town, and no additional section 96 is needed for compiling sub-directories for communities or other localities within the boundaries of the city or town for which the license has been paid.
- No license is due for a newspaper, including a "legal" newspaper. Legal newspapers are defined as, Newspapers published nationally and in major cities containing summaries of important court decisions, recently enacted or pending legislation or regulatory changes, and, locally, notices of bankruptcy, probate, foreclosure, divorce, etc. proceedings, and also news of general interest to the legal profession.

§40-12-97 Electric Refrigerators, Electric or Gas Heaters, etc.

For each dealer in electric, gas, or other mechanical refrigerators, electric or gas heaters, electric or gas water heaters, electric or gas stoves, or for each electrical or gas repair shop, or electrical or gas supply shop there shall be paid a license tax as follows:

City Population	License Amount	Fee	Total
Over 100,000	\$45.00	\$1.00	\$46.00
50,000 and less than 100,000	30.00	1.00	31.00
10,000 and less than 50,000	15.00	1.00	16.00
Less than 10,000 whether incorporated or not	7.50	1.00	8.50

Interpretations

- This license includes walk-in refrigeration units.
- An entity engaged in selling, installing and repairing heating and air conditioning equipment would be required to purchase a license under this section, and section 46.
- A repairman with no business location, repairing appliances in homes does not qualify for this license.
- If the repairman performed repairs in his truck this would constitute a "shop" and this license would be required.
- Microwave ovens, toaster-broilers and hot plates all qualify for this license.
- Repairs of VCR's, radios, TV's and vacuum cleaners do not require this license.

§40-12-98 Embalmers

Each embalmer shall pay an annual license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Each person practicing for the public the profession of civil, electrical, mining, mechanical, or radio engineering, shall pay an annual license tax of:

State Amount	Fee	Total
\$20.00	\$1.00	\$21.00

but no license shall be paid to the county. If such business is conducted as a firm or corporation in which more than one engineer is engaged, each engineer so engaged shall pay the license tax. No such engineer shall be required to pay this license tax until after he practiced his profession for two years in this State or elsewhere. An engineer who is an employee of the State or of any county or municipality at a fixed salary and who engages in no other engineering work for compensation is not subject to this license when so employed.

Interpretations

- An engineer doing work for the public must purchase a license, whether he is a salaried employee or the business owner.
- Each engineer in a firm or corporation must purchase a license.
- One who only does survey work, but is not a civil engineer, is not liable for this license.
- An engineer employed by a firm that does only federal, state, county or city government work is not required to buy a license. However if the same engineer is also working on projects for the public, a license is required.
- Likewise, an engineer who is a government employee and does no other engineering work for compensation is not required to buy this license. However if the same engineer is also working on projects for the public, a license is required.
- Any civil engineer although not qualified through the State Board of Engineers & Land Surveyors, but who does engineering work, is still required to purchase a privilege license.
- The issuance of privilege licenses is not governed by the rules and regulations set forth by the Board of Engineers.

§40-12-100 Fertilizer Factories

Each person owning or operating any fertilizer factory shall pay a license tax for each factory, based on the capital invested, as follows:

Capital Investment	License Amount	Fee	Total
Over \$100,000	\$375.00	\$1.00	\$376.00
Over \$50,000 to \$100,000	300.00	1.00	301.00
Over \$25,000 to \$50,000	150.00	1.00	151.00
\$25,000 or less	75.00	1.00	76.00

Each fertilizer mixing plant shall pay a license tax of:

License Amount	Fee	Total
\$22.50	\$1.00	\$23.50

Interpretations

 A dealer of fertilizer or like products is not required to purchase this license unless some sort of manufacturing or processing of fertilizer is being performed.

§40-12-101 Fire, Closing Out, etc., Sales

Each person, other than the original bona fide owners, selling goods, wares, or merchandise as an insurance, bankruptcy, mortgage, insolvent, assignee's, executor's, administrator's, receiver's, trustee's, removal, or closing out sale, or a sale of goods, wares, and merchandise damaged by fire, smoke, water, or otherwise, shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

NO HALF-YEAR LICENSE

The provisions of this section shall not apply to sheriffs, constables, or other public or court officers or to any other persons acting under the license, discretion, or authority of any court, state or federal, selling goods, wares, or merchandise in the course of their official duties.

Interpretations

- Any person "other than the original bona fide owner" selling bankrupt stock or goods is liable for this license.
- If the sale of an entire stock of goods takes place in more than one county, a separate license is required for each county.
- If the seller has purchased a "going out of business" license from a city, this license is not needed.
- This section is not enforced by the State only by probate judges.

§40-12-102 Fireworks

Each dealer in fireworks such as roman candles, sky rockets, torpedoes, firecrackers, cannon crackers, cap guns, devil wheels, and such other articles commonly known as fireworks shall pay the following license tax: in cities or within two miles of said cities of:

City Population	License Amount	Fee	Total
25,000 or more	\$75.00	\$1.00	\$76.00
10,000 and not more than 25,000	45.00	1.00	46.00
5,000 to 10,000 population	30.00	1.00	31.00
In all other places whether incorporated or not	15.00	1.00	16.00

- Purchase of the license provided by this section does not legalize the sale of any fireworks. See Act 81-409 for procedures governing the issuance of permits for the legal sale of fireworks.
- The issuance of this license does not overrule any rules and regulations set forth by the State Fire Marshal, who has regulatory authority over the sale and use of fireworks.
- Have to have permit from Fire Marshal (269-3575) before issuing section 102. A new permit is required
 each time the stand is taken down and put up again. Will need chain store license if a person has two or
 more stands.
- Each municipality has the power to regulate or prohibit the possession, sale or use of fireworks.
- The City police or County Sheriff has the responsibility of enforcing any statutes pertaining to fireworks in their jurisdiction.

- If a dealer is located two miles from a municipality, but the municipality is in a different county, the two-mile provision still applies and the license amount would be based on that city's population.
- A license is required for each location whether operating from a fixed location, truck or otherwise.
- A person, firm or corporation domiciled outside the state that takes fireworks orders that are delivered
 within the state is liable to purchase a license. The population of the city where
 the sale is made determines the amount of the license.

§40-12-103 Flying Jennies, Merry-Go-Rounds, etc.

For each flying jenny, called also hobbyhorses, and merry-go-rounds, roller coasters, or other devices of like character, there shall be paid a license tax of:

	License Amount	Fee	Total
Per year	\$75.00	\$1.00	\$76.00
Per month	30.00	1.00	31.00
Per week	7.50	1.00	8.50

in each place in which such device is operated, whether incorporated or not.

Interpretations

- If a weekly or monthly license is issued it will remain good for that period of time regardless of whether the license year ends during such period.
- This section covers items such as roller coasters, merry go rounds, flying jennies (also called hobby horses), moon walk, etc.
- Go-cart tracks are required to purchase a license for each track operated no matter how many go carts are used.
- This license is required for carnivals that have no midway and no admission is charged to the show grounds and there are no variety shows.

§40-12-104 Fortunetellers, Palmists, Clairvoyants, etc.

Each fortuneteller, palmist, clairvoyant, astrologer, phrenologist, or crystal gazer, where any fee is charged directly or indirectly or any gratuity is accepted, shall pay a license tax of:

License Amount	Fee	Total
\$60.00	\$1.00	\$61.00

- def. palmist one who tells fortunes from the lines/marks on the palms
- def. clairvoyant one who has the power to perceive things that are out of the natural range of human senses
- def. astrologer study of the positions and aspects of heavenly bodies in the belief that they have an influence on the course of human affairs
- def. phrenology study of the skull based on the belief that it is indicative of charter and mental capacity
- An additional license fee is charged for any person engaging in the occupation, vocation or calling of fortuneteller, palmist, clairvoyant, astrologer, phrenologist or crystal gazer in Chambers County.

- It is unlawful for any person, for any fee or other valuable consideration, to engage in the practice of
 fortune telling, palmistry, mind reading, astrology, clairvoyance or any other practice involving the alleged
 foretelling of events or prophesying of the future, in Colbert County.
- A fortune teller giving free readings but selling other items pursuant to the reading being given is still
 required to purchase a license as any fee charged directly or indirectly requires a license.
- If a business began after April 1, of any license year, a license may be issued on a one-half year basis.
- One state license is not sufficient for a fortune teller to do business throughout the state and in each
 county in the state. Such fortune teller must purchase a state and county license in each county they do
 business.

§40-12-105 Fruit Dealers

Each person selling fruit from a fruit stand, store, or other established place of business shall pay a license tax as follows:

City Population	License Amount	Fee	Total
Over 10,000	\$15.00	\$1.00	\$16.00
In all other places whether incorporated or not	7.50	1.00	8.50

This section shall not apply to regular merchants carrying fruit as a part of their stock of merchandise who do not display same in front of their place of business and whose ad valorem assessment on the stock of merchandise at the place where such fruit is sold is in excess of \$100.

Interpretations

- Fruit includes apple, pear, orange, lemon, peach, plum, grape, banana, persimmon, pineapple, most berries, etc.
- Vegetables consists of the stem, leaves, or root of the plant. They include peas, beans, pumpkins, squash, eggplant, cucumbers, etc.
- Tomato, melon and rhubarb are regarded as both fruits and vegetables.
- Selling melons exclusively, retail or wholesale, would not subject one to this section.
- A fruit dealer that sells from a vehicle at approximately the same place each time would be required to purchase this license.
- A separate license is required for each fruit stand.
- Merchants displaying fruit in front of their store and not as part of their stock of merchandise are required to purchase this license.
- There is no exemption for home grown fruits.
- Fruit, vegetables, wood and charcoal are exempt from section 174.
- The license is based on the largest city.

§40-12-106 Gasoline Stations and Pumps

Each person operating for profit a gasoline filling station or pump in cities or towns, or within three miles thereof, shall, on October 1, of each year, pay the following annual privilege tax:

City Population	License Amount	Fee	Total
100,000 and over - One pump or filler Each additional pump	\$42.00 31.50	\$1.00 .00	\$43.00 31.50
40,000 and less than 100,00 - One pump	31.50	1.00	32.50

Each additional pump	21.00	.00	21.00
12,000 and less than 40,000 - One pump Each additional pump	27.00 15.00	1.00 .00	28.00 15.00
5,000 and less than 12,000 - One pump Each additional pump	21.00 10.50	1.00 .00	22.00 10.50
1,000 and less than 5,000 - One pump Each additional pump	10.50 7.50	1.00 .00	11.50 7.50
Less than 1,000 - One pump Each additional pump	5.25 3.75	1.00 .00	6.25 3.75
In all other places whether incorporated or not-One pump Each additional pump	3.75 3.75	1.00 .00	4.75 3.75

Interpretations

- The number of pumps is determined by the number of vehicles that can be filled simultaneously, despite
 the number of nozzles at each location. A machine that can pump gasoline from two nozzles
 simultaneously would be considered two pumps. A pump with three nozzles that can pump from only
 one nozzle at a time would be considered one pump.
- A person that has taken out a gasoline filling station license in one county and then moves the business to another county is required to purchase a new license.
- The population of the nearest city or town is the measure of the tax regardless of which county the city or town is located.
- The phrase "operating for profit" is not meant to exclude pumps which are open to the public or a part of the public, such as a mills, factories or corporations selling gasoline at cost for employees. Even though the business is not organized for profit, a different sort of profit is attained.
- If any repairs to motor vehicles are performed, a garage license under Section 54, must be purchased.
- This license does not apply to pumps providing diesel fuel, propane or kerosene.
- If other merchandise or food or beverages are sold at the gasoline station, separate licenses must be procured to cover all of these other businesses.

§40-12-107 Glass

Each person whose principal business is the selling of plate glass or other glass shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or more	\$75.00	\$1.00	\$76.00
Over 30,000 to 100,000	52.50	1.00	53.50
Over 7,000 to 30,000	30.00	1.00	31.00
All other places	15.00	1.00	16.00

Interpretations

• One who maintains no place of business in this state, who operates solely from a truck and goes from place to place at the request of insurance companies is not subject to section 107 or to section 54.

• Section 84 is also needed if glass is installed in buildings.

§40-12-108 Golf, Miniature Golf, etc., Courses

Each person operating a golf course or courses where the game of golf, miniature golf, or a similar game is played, either indoors or out, where a charge is made, in cities or towns or within ten miles of the city limit thereof, shall pay the following:

City Population	License Amount	Fee	Total
35,000 or over - For each golf course Miniature golf or similar game	\$60.00 22.50	\$1.00 1.00	\$61.00 23.50
Over 10,000 but not over 35,000 - For each golf course Miniature golf or similar game	30.00 15.00	1.00 1.00	31.00 16.00
Over 500 but not over 10,000 - For each golf course Miniature golf or similar game	15.00 7.50	1.00 1.00	16.00 8.50
In all other places, whether incorporated or not - For each golf course Miniature golf or similar game	7.50 3.75	1.00 1.00	8.50 4.75

This section shall not apply to municipally owned and operated golf courses or tables, nor to regularly organized clubs or other private organizations maintaining and operating a golf course or tables for the use of its members only.

§40-12-109 Hat Cleaning Establishments

Each person conducting what is commonly known as a hat cleaning establishment shall pay the following license tax: For each place where such work is actually done,

City Population	License Amount	Fee	Total
Over 10,000	\$15.00	\$1.00	\$16.00
10,000 or less	7.50	1.00	8.50

and in addition shall pay

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each separate place of business within this State owned or operated for the reception and collection of such articles. A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each vehicle and for each regular place of business within this State owned or operated or the reception and collection of such articles. This section shall not apply to persons conducting what is commonly known as a cleaning and

pressing business who have paid the license tax provided therefor under Section 40-12-75.

§40-12-110 Hide, Fur, etc., Dealers

Each person dealing in hides or furs, whether principal business or not, shall pay the following license tax

County Population	License Amount	Fee	Total
100,000 or over	\$37.50	\$1.00	\$38.50
40,000 and less than 100,000	30.00	1.00	31.00
Less than 40,000	22.50	1.00	23.50

The license herein fixed shall not apply to persons dealing in cattle, sheep, goat, or horse hides.

Interpretations

- A license is required for each county in which a person engages in the business of dealing in hides or furs, whether the principal business or not.
- A persons with a fur dealer's license may hire other men to buy furs for him provided such men do not
 maintain or buy from an established place of business separate and apart from the place of business for
 which the employer has bought the fur dealer's license, and provided further that purchases so made by
 them are confined to the county in which the employer has purchased his license.

§40-12-111 Horse Show, Rodeo, or Dog and Pony Shows

Every horse show, rodeo, dog and pony show, or like exhibition or show, where any charge is made therefor, shall pay a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

for each day of performance.

Interpretations

- Charity events are not exempt from procuring this license unless expressly designated in the code.
- Any horse show for which admission is charged and which is not held in connection with a state or county fair or agricultural show is subject to this license.
- This license does not apply to stock, kennel or poultry show or exhibits of agricultural implements, farm products livestock and athletic prowess (superior skill or ability superior strength, courage or daring).

§40-12-112 Horse, Mule, etc., Dealers

Each person engaged in the business of buying, selling, or exchanging horses, mules, jacks, or jennets, shall pay a license tax of:

License Amount Fee Total

\$30.00 \$1.00 \$31.00

in each county where such person engages in said business.

Interpretations

- A dealer must be engaged in the business, not one who occasionally or incidentally falls within the category.
- · Boarding horses does not require a license.

§40-12-113 Ice Cream

Each manufacturer of ice cream who sells any part of his output at wholesale shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 or more	\$75.00	\$1.00	\$76.00
7,000 and less than 35,000	15.00	1.00	16.00
In all other places	7.50	1.00	8.50

Nothing in this section shall apply to soda fountains and places of like character where the owner or proprietor manufactures ice cream exclusively for service at his established place of business.

§40-12-114 Ice Factories

Each ice factory shall pay an annual license tax of:

License Amount	Fee	Total
\$1.50	.00	\$1.50

for each ton capacity per day.

Interpretations

- The \$1.00 issuance fee is to be added to the total amount.
- No license is required if a person is only distributing ice and has no involvement in the manufacturing of ice.

§40-12-115 Innkeepers and Hotels

Each person keeping a public inn or lodging house of five or more bedrooms where transient guests are lodged for pay shall be deemed for the purposes of this title to be engaged in the business of keeping a hotel. A transient guest is one who puts up for less than one week at such hotel, but such a house is no less a hotel because some of the guests put up for longer periods than one week. Every person keeping a hotel, as defined in this section, shall pay an annual license tax as follows:

100 rooms and over	\$3.00 per room
50 rooms and less than 100	2.25 per room
15 rooms and less than 50	1.50 per room
5 rooms and not over 15	.75 per room

\$1.00 ISSUANCE FEE TO BE ADDED TO TOTAL AMOUNT

If meals, food or refreshments are served to the general public and charged for, then the additional license required to be paid by restaurants, cafes, lunch counters, and public eating houses shall be paid. Where cottages or annex are operated in connection with or rented by such hotel, this section shall apply to the total of the rooms in the hotel and the cottages and annex.

Interpretations

- Hospitals that make empty hospital rooms available to families and friends of terminally or critically ill
 patients for a nominal fee would not qualify for this license.
- The operator of an establishment that qualifies as a hotel, as defined, would be liable for the license tax even if building was primarily designed and partially used as an apartment building. The amount of tax would be calculated on all of the rooms in the building regardless of the fact that some of the rooms were used as apartments for permanent tenants.
- A boarding house, where meals are served only to regular boarders who are in occupancy for at least one week or longer is not liable for this license or the license required for restaurants.

§40-12-116 Junk Dealers

Each junk dealer in all places, or within ten miles thereof:

City Population	License Amount	Fee	Total
50,000 and over	\$225.00	\$1.00	\$226.00
20,000 and less than 50,000	112.50	1.00	113.50
10,000 and less than 20,000	75.00	1.00	76.00
3,000 and less than 10,000	45.00	1.00	46.00
1,000 and less than 3,000	30.00	1.00	31.00
Less than 1,000 whether incorporated or not	15.00	1.00	16.00

Each junk dealer, his clerk, agent or employee shall keep a book open to inspection in which he shall make entries of all articles of railroad iron or brass, pieces of machinery and plumbing material, automobiles, automobile tires, parts and accessories, or other articles purchased by him, together with the name of the party from whom purchased, and upon failure to keep such book or record and produce it on demand, the dealer shall forfeit his license. Each junk dealer, his clerk, agent or employee to whom any new and unused articles of railroad brass and iron, pieces of machinery, automobiles, automobile tires, parts and accessories or other articles shall be presented for sale shall notify the police authorities that such articles are offered for sale, within a reasonable time thereafter; otherwise his license shall be forfeited. Any junk dealer whose place of business is within ten miles of more than one city, shall pay the license for the larger of the cities within ten miles.

- The terms used in this sections will be given the commonly understood or dictionary definitions or the generally accepted usage of such words.
- There is no distinction between a junk dealer selling retail or wholesale.

- If a person, having no established place of business in this state, is buying junk in this state, but not selling it in this state, he is not required to have a junk dealer's.
- Any permits or licenses required for junkyards, whether issued for highway beautification or health reasons, are regulatory licenses. They have no impact on the purchase of this license, a revenue measure.
- Dealing in items of gold and silver by content (quality or weight) rather than form (coins, jewelry, etc.) does constitute dealing in junk, and requires the purchase of this license.
- A coin dealer dealing in coins of value whereby the coins are bought and sold based on the value as a coin & not the value of the metal, where there is no intent to process the metal into another commodity, would not be a junk dealer.
- Likewise, jewelry bought and sold as new or used jewelry is not dealing in junk unless the unit of account is related to the salvage value of the metals.
- A jeweler may acquire gold & silver as salvage to use (not to sell) in the manufacture of jewelry without being a junk dealer required to purchase section 116. However, in that case the jeweler is a manufacturer and would be required to purchase the section 87 license.
- A person in the business of purchasing junked or worn-out automobiles and selling the usable parts thereof or selling the automobiles as a unit, is required by Act 79-756 to be licensed as a Dismantler and Parts Recycler.
- A person, other than a licensed Dismantler and Parts Recycler, may deal in junk automobiles only when they are crushed and sold as scrap (for the value of the base materials). He may not sell usable parts from them, nor sell junk vehicles as a unit, without becoming a licensed Dismantler and Parts Recycler.

§40-12-117 Laundered Towel, Apron, etc., Rentals; Diaper Services

(a) Each person renting or supplying laundered towels, aprons, coats, linens or supplying other similar service, except those persons engaged in the business of renting diapers who do not rent or supply laundered towels, aprons, coats or linens shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or over	\$75.00	\$1.00	\$76.00
60,000 and less than 100,000	52.50	1.00	53.50
25,000 and less than 60,000	37.50	1.00	38.50
10,000 and less than 25,000	22.50	1.00	23.50
All other places whether incorporated or not	15.00	1.00	16.00

This section shall not apply to regular laundries which have paid the licenses on laundries levied by this title.

(b) Each person furnishing diaper service or laundered diapers shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

in the county in which he maintains his principal place of business and shall pay a license of:

License Amount	Fee	Total
\$10.50	\$1.00	\$11.50

in each county wherein he engages in the business of furnishing diaper service or laundered diapers other than the county of his principal place of business.

Interpretations

- If a laundry license is purchased under Section 118, the laundry is exempt from purchasing section 117(a), even if a linen supply service is being provided.
- A state and county license is required in each county that a linen supplier does business. The license is measured by the population of the largest city in each of these counties.

§40-12-118 Laundries

Each person, firm or corporation who operates what is commonly known as a power or steam laundry shall pay the following license tax:

City Popu	ulation	License Amount	Fee	Total
35,000 ar	nd over	\$90.00	\$1.00	\$91.00
15,000 ar	nd less than 35,000	45.00	1.00	46.00
5,000 and	d less than 15,000	22.50	1.00	23.50
In all othe	er places whether incorporated or not	15.00	1.00	16.00

Self-service laundries or concerns commonly known as launderettes shall pay a license tax of 25 percent of the power or steam laundry license.

City Population	License Amount	Fee	Total
35,000 and over	\$22.50	\$1.00	\$23.50
15,000 and less than 35,000	11.25	1.00	12.25
5,000 and less than 15,000	5.63	1.00	6.63
In all other places whether incorporated or	not 3.75	1.00	4.75

Each laundry operated by hand power shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

provided, that no license shall be required of a person commonly known as a "washwoman." Hotels which operate laundries exclusively for their own guests shall pay a license tax of 25 percent of the foregoing enumerated amounts for power or steam laundries.

A person not having a place of business within the State of Alabama where such work is actually performed shall pay a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

for the reception or collection of laundry.



- An establishment that is in the business of washing clothes is classified as a laundry.
- A self-service laundry or a launderette equipped with coin operated washers and dryers is subject to this license, not a vending machine (176a) license, since no goods are dispensed.
- Machines located in a launderette that dispense detergent and other laundry supplies would be required to have a vending machine license under Section 176(a).
- An establishment utilizing large machines which are capable of washing more than one individual family wash at a time must be classified as a power or steam laundry.
- Laundry pick-up stations are exempt from this license, unless the actual laundry business is outside the state.
- Apartment complexes, mobile home parks, campgrounds and similar establishments which provide laundry facilities for their residents should also purchase this license.
- An establishment that is engaged in both the cleaning and pressing business and the laundry business must purchase a license for both businesses.

§40-12-119 Legerdemain and Sleight of Hand

Each exhibition of feats of legerdemain or sleight of hand or other exhibition or entertainment of like kind shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

NO HALF-YEAR LICENSE

Interpretations

• This license covers magicians, card-trick artists, etc.

§40-12-120 Lightning Rods

Each person selling or installing lightning rods who maintains his principal and permanent place of business within this State shall pay a license tax of:

License Amount	Fee	Total
\$10.00	\$1.00	\$11.00

to the county in which the principal place of business is located.

Each person who sells or installs lightning rods, but whose primary business is not selling or installing of lightning rods or who does not maintain his principal and permanent place of business within this State shall pay a license tax of:

	License Amount	Fee	Total
First County	\$225.00	\$1.00	\$226.00
Each Additional County	50.00	1.00	51.00

Each person selling lightning rods in this State shall register with the State Fire Marshal and furnish his name and address and any other information requested by the Fire Marshal. Failure to notify the Fire Marshal of a change of address within 10 days from such change shall constitute a misdemeanor.

§40-12-121 Lumber and Timber Dealers

Each wholesale dealer or jobber of lumber and timber and each wholesale dealer in lumber and timber on commission whether maintaining an established place of business or not shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

A sawmill operator, regularly licensed under Section 40-12-154, shall not become liable for the license tax imposed by this section by reason of his purchasing partially manufactured lumber from other sawmills, if the processing of said partially manufactured lumber is completed at the plant of the sawmill operator so purchasing the same and the lumber is thereafter shipped or sold in the same manner as lumber manufactured at the plant of such operator; provided, that such purchases do not exceed in volume the lumber manufactured by such operator at his own plant or plants.

Interpretations

- This license is to be purchased by those who buy and resell lumber and/or timber at wholesale, in substantially the same condition as when purchased. The stage of processing the lumber does not matter (trees, logs, cants, boards, etc.).
- A "wholesale dealer" of lumber or timber is one who sells at wholesale. The term does not include one
 who is engaged exclusively in purchasing lumber or timber in this state, and transporting it to another
 state.
- This license is not required if a person never has title or possession of the lumber or timber. If negotiating sales for a commission, without having title or possession, a license as a merchandise broker may be required (Section 81).
- A place of business in Alabama is not necessary for this license to be required. If more than one place of business is maintained, a license must be purchased for each.

§40-12-122 Lumberyards

Each person operating a lumberyard shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or over	\$112.50	\$1.00	\$113.50
35,000 and less than 100,000	60.00	1.00	61.00
7,000 and less than 35,000	37.50	1.00	38.50
1,000 and less than 7,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

This section shall not apply to regularly licensed sawmill selling lumber at retail at its plant.

- This license does not cover wholesale shipments from the yard. See section 121.
- Retail sales by a sawmill are covered by the sawmill license (section 154), and this section is not required.
- A person who buys lumber from sawmills and resells to the retail trade is operating a lumberyard.
- Persons selling from a building (a covered or enclosed area, not a yard) are also subject to this license. The law does not state that such lumberyard must be an open yard.

- Persons selling special forms of lumber (i.e. flooring, moldings, or paneling) are subject to this license.
- Plywood does not come under the definition of lumber and therefore the selling of plywood would not require a license under this section.

§40-12-123 Machinery Repair Shops

Each person operating a shop for the repair or rebuilding of machinery or making parts therefor for the public and charging for same shall pay the following license tax:

City Population	License Amount	Fee	Total
100,000 or more	\$60.00	\$1.00	\$61.00
50,000 and less than 100,000	37.50	1.00	38.50
15,000 and less than 50,000	22.50	1.00	23.50
In all other places whether incorporated or not	7.50	1.00	8.50

This license shall not apply to what is commonly known as a blacksmith shop or to shops repairing automobiles where a garage license or an automobile repair license has been taken out.

Interpretations

- This section covers making repairs, including fabricating or welding parts.
- This section covers repairs to large equipment, boats, small motors, vacuum cleaners, sewing machines and lawn mowers.
- If a repairman works from a truck, exclusively, doing the type of repairs covered by this section, the license should be bought in his home county.
- Radio and television repairs would not be included in this section, as these items are not considered machinery. They do not perform a physical function.
- In cases where machinery is rebuilt for sale, as well repaired, a manufacturer's license is also required (section 87).

§40-12-124 Manicurists, Hairdressers, etc.

Each person engaging in the business of manicuring, hairdressing, or administering facial treatments shall pay a license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

provided, that this section shall not apply to such persons employed in beauty shops and beauty shop colleges, paying the license tax as provided under Section 40-12-61.

- Those employed in beauty parlors licensed under section 61 do not need this section
- This section only applies to self-employed persons operating within a shop licensed under Section 61.

Each person engaging in the business of manufacturing or upholstering cushions, mattresses, pillows, or rugs, or the renovating, cleaning or reworking of same, shall pay for the privilege of engaging in such business:

City Population	License Amount	Fee	Total
Over 3,000	\$22.50	\$1.00	\$23.50
3,000 or less	7.50	1.00	8.50

Interpretations

- Persons in rural (unincorporated) sections should purchase minimum license.
- Persons in the business of renovating furniture who in the course of the business renovates, cleans, or repairs cushions or mattresses are liable for the license.

§40-12-126 Medicine, Chemistry, Bacteriology, etc.

Each person engaged in the practice of medicine, chemistry, bacteriology, roentgenology, or other similar profession, except chemists, bacteriologists and roentgenologists employed full time by physicians, nonprofit scientific institutions, and hospitals, and except doctors employed exclusively by a medical college, shall pay the following annual license tax:

City Population	State Amount	Fee	Total
Over 5,000	\$25.00	\$1.00	\$26.00
1,000 to 5,000	10.00	1.00	11.00
All other places whether incorporated or not	5.00	1.00	6.00

But no license shall be paid to the county.

If such business is conducted as a firm or as a corporation in which more than one person is engaged, each person so engaged shall pay the license as above stated. The license tax imposed by this section shall not apply until such person shall have practiced his or her profession as long as two years. Two fifths of the annual license tax herein levied shall remain in the treasury and shall constitute a separate fund to be disbursed by the treasurer as follows: All of such fund arising from licenses paid in each of the separate counties of the state shall be set aside in a separate fund for such county and shall be disbursed by the treasurer, on the order of the board of censors of the medical society of such county, if there is such organization in such county.

Interpretations

- Chemists and Physicians following their professions whether or not working exclusively for any company (other than the State of Alabama or the University of Alabama Medical Center) are liable for the license.
- Interns and residents are exempt from license.
- Pharmacists in retail sales (who dispense, but do not mix/create medications) are excluded from licenses
- Chemists and Physicists employed by the State of Alabama, or the University of Alabama Medical Center, who do not practice their profession outside their regular duties are not liable for the license.

§40-12-127 Mimeographs, Duplicating Machines, Dictaphones, etc.

Every person engaged in the business of selling or soliciting orders for the sale or purchase of mimeographs, duplicating machines, dictaphones, teletypes, or other similar machines, and except any person regularly employed by a said agent of or dealer in which said agent of or dealer in has paid the privilege tax or license tax herein provided for, the following

annual privilege tax shall be levied and collected:

County Population	License Amount	Fee	Total
Over 100,000	\$45.00	\$1.00	\$46.00
60,000 to 100,000	30.00	1.00	31.00
40,000 to 60,000	22.50	1.00	23.50
40,000 and less	15.00	1.00	16.00

Such license shall not authorize such agent or dealer to do business in any other county than that in which the license is issued, but if such agent or dealer shall do business in any other county than that in which he has secured the license above provided, he shall pay an additional license in each county where he solicits business of one fourth of the above enumerated amounts.

County Population	License Amount	Fee	Total
Over 100,000	\$11.25	\$1.00	\$12.25
60,000 to 100,000	7.50	1.00	8.50
40,000 to 60,000	5.63	1.00	6.63
40,000 or less	3.75	1.00	4.75

Interpretations

- This section includes photocopiers, tape recorders, video recorders and fax machines.
- Selling or soliciting orders for the sale of the machines requires the licenses.
- A license is required for every county in which sales are made.
- Purchase of license under section 44 does not exempt the purchase of license under section 127.

§40-12-128 Mining of Iron Ore; Levy and amount of tax Limitation of Actions

Every person engaged in the business of mining iron ore or operating an iron ore mine in the State of Alabama shall pay to the State of Alabama a license or privilege tax by the twentieth of each month for the privilege of operating said iron ore mine during the current month in which such payment is due an amount equal to \$.03 per ton, of 2,240 pounds, on all iron ore mined during the last preceding month in which said mine was operated according to the run of the mine, whether such mine is an open mine or an underground mine, but no such tax shall be paid to any county in this state. Railroad weights shall govern where said iron ore is loaded on railroad cars in determining the amount of iron ore mined. In order that the industrial development of the state may be best preserved and promoted and in order that any deleterious effect of the tax levied in this section may be minimized, the Department of Revenue is authorized and empowered to lower, with the approval of the Governor, as in its knowledge of prevailing conditions may, from time to time prove expedient and advisable for the best welfare of the state, but not to raise, the rate on which the tax is computed. Any action by the state for the recovery of the tax levied under this section shall be commenced, or the assessment therefor made, within 12 months from the shipment by any means of such iron ore from the mine. Unless commenced within such period, the same shall be forever barred.

Interpretations

• This tax is paid monthly to the State Revenue Department, along with the production report required by Section 40-12-129. No license is required for this section.

Every person, partnership, joint stock company, or association engaged in the business of mining iron ore or coal in this state shall, by the twentieth day of each month, make a report, duly sworn to before some officer authorized to administer oaths, to the Department of Revenue of the number of tons of iron ore or coal mined during the preceding month according to the run of the mine and where mined by such person in this state. Every person engaged in operating or assisting to operate in any capacity whatsoever any coal or iron ore mine in this state, upon the output of which a report has not been made as provided herein upon which the license or privilege tax has not been paid and is past due, shall be guilty of a misdemeanor and, upon conviction therefor, shall be fined not less than \$10 nor more than \$500, and may also be sentenced to hard labor for the county for not more than six months.

Interpretations

• This report is submitted monthly to the State Revenue Department, along with payment of the tax required by Section 40-12-128. No license is required by this section.

§40-12-130 Mining of Iron Ore; Report of Persons Receiving Products

Every person or corporation receiving coal or iron ore from any mine in this state for transportation or use shall render to the Department of Revenue by the twentieth day of each month a statement in writing, duly sworn to by some person having knowledge of the facts before some officer authorized by law to administer oaths, of the number of tons so received during the preceding month. Every person receiving coal or iron ore from any mine in this state and transporting the same in motor trucks shall, in addition to the above requirements, show to whom and where each ton of coal or iron ore was delivered. Every person or corporation receiving coal or iron ore from any mine in this state for transportation or use, who shall fail by the twentieth day of the succeeding month to render the statement required herein, shall be guilty of a misdemeanor and, upon conviction therefor, shall be fined not less than \$10 nor more than \$500.

Interpretations

 These reports are submitted monthly to the State Revenue Department, by the receivers and transporters of products. No license is required by this section.

§40-12-131 Monuments and Tombstones

Each person who sells or erects monuments or tombstones in the State shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each county in which he sells or erects such monument or tombstone; provided, that this shall not apply to benevolent and fraternal societies that place monuments at the graves of their members.

Interpretations

- Purchase of section 84 is not necessary when section 131 is purchased and the license holder is simply selling or erecting the monuments or tombstones.
- Section 131 is required for each county in which monuments or tombstones are sold or erected.
- Funeral homes who sell or erect monuments or tombstones are not exempt from purchase of this license.

§40-12-132 Moving Picture Shows; Transient Operators

Every person operating what is known as a transient moving picture show to which an admission is charged, in tents or

otherwise, shall pay a license tax of:

	License Amount	Fee	Total
First week or portion	\$75.00	\$1.00	\$76.00
Each additional week or portion	37.50	1.00	38.50

for each place where a performance is held, and this license tax shall be payable \$50 in advance of opening for exhibition and \$25 in advance, each week, thereafter.

§40-12-133 Moving Picture Shows; Permanent Operators

Every person engaging or continuing in the business of operating a moving picture show, or show of like character to which admission is charged shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 inhabitants and over	\$300.00	\$1.00	\$301.00
35,000 and not less than 7,000	75.00	1.00	76.00
All other places	22.50	1.00	23.50

provided that, in cities of thirty-five thousand inhabitants or over in which the theater is one mile or more from the city hall, the license shall be:

License Amount	Fee	Total
\$90.00	\$1.00	\$91.00

per annum. Moving picture shows under this section shall be held to mean a show, the principal featuring of which is moving pictures and for which is required an annual privilege license in Alabama and shall be conducted within a building arranged or constructed for such purpose, and no additional license shall be required if other features of entertainment, including vaudeville acts, are given during any period for which an admission is charged. Any motion picture theater charging children under 12 years of age more than one half of the admission charged adults shall pay double the amount herein levied under this section; provided that this shall not apply where admission charged such children does not exceed ten cents.

Interpretations

A license is required for each separate screen and viewing area in operation in a building.

§40-12-134 Newsstands

Each person operating a newsstand for the sale of magazines or periodicals shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

Interpretations

• The sale of magazines and periodicals from a rack or a section within the store is required to purchase a

section 134.

§40-12-135 Oculists, Optometrists and Opticians

Each oculist, optometrist, or optician practicing his profession shall pay the following license tax:

City Population	State Amount	Fee	Total
Over 5,000	\$25.00	\$1.00	\$26.00
Over 1,000 to 5,000	10.00	1.00	11.00
All other places whether incorporated or not	5.00	1.00	6.00

But no license shall be paid to the county. If such business is conducted as a firm or as a corporation in which more than one person is engaged, each oculist, optometrist, or optician so engaged shall pay the license as above stated; provided, that the license imposed by this section shall not apply until such oculist, optometrist, or optician shall have practiced his profession as long as two years. A licensee having procured a license in the city or town where he has his principal office may practice his profession in any other place without the payment of an additional license.

Interpretations

- Purchaser of Section 135 exempts purchase of Section 161.
- Additional locations of the same occultist, optometrist, or optician do not require additional licenses.
- Person processing/ grinding the glasses themselves are exempt from this license.

§40-12-136 Osteopaths and Chiropractors

Each osteopath or chiropractor practicing his profession shall pay an annual license tax of:

State Amount	Fee	Total
\$20.00	\$1.00	\$21.00

But no license shall be paid to the county. If such business is conducted as a firm or corporation in which more than one person is engaged, each osteopath or chiropractor so engaged shall pay a license tax of \$20. No osteopath or chiropractor shall be required to pay a license until after he has practiced his profession for two years.

Of the license fee prescribed herein for chiropractors, but not for osteopaths, one fourth of the amount collected shall be paid into the state general fund and three fourths of the amount collected shall be paid into the state treasury to the credit of the State Board of Chiropractic Examiners. That portion paid into the credit of the State Board of Chiropractic Examiners shall be used by the board for the purposes stipulated in Section 34-24-143.

Interpretations

 Purchase of section 136 does not exempt the purchaser from the requirements set forth by the State Board of Chiropractic Examiners.

§40-12-137 Packinghouses, Cold Storage Plants, etc.

Each cold storage plant, packinghouse, or refrigerated warehouse used for storage for hire of any food product shall pay a license fee according to the following schedule based on cubic feet of refrigerated space:

Refrigerated capacity	License Amount	Fee	Total
200,000 cubic feet and over	\$150.00	\$1.00	\$151.00
100,000 and not over 200,000	75.00	1.00	76.00
50,000 and not over 100,000	37.50	1.00	38.50
25,000 and not over 50,000	30.00	1.00	31.00
Less than 25,000 cubic feet	22.50	1.00	23.50

Operators of refrigerating pipeline for the purpose of refrigerating rooms, premises, goods, wares, or merchandise of others for profit shall pay a license tax of:

License Amount	Fee	Total
\$112.50	\$1.00	\$113.50

Interpretations

 Wholesale grocers and produce companies who maintain small cold rooms for storage are liable for license. Refrigerating trucks require a license in each county in which they operate. License is not levied on each individual truck.

§40-12-138 Pawnbrokers

Each pawnbroker shall pay a license tax of:

License Amount	Fee	Total
\$375.00	\$1.00	\$376.00

for each place of business; but, if such pawnbroker sells pistols or sawed-off shot guns, or revolvers, however acquired, he shall pay the additional license tax required for dealers in pistols or sawed-off guns or revolvers by this title.

Interpretations

- For merchandise received on pawn, purchase of Section 138 exempts the pawnshop from purchasing specific section licenses relating to those items, except for section 143 (pistols) and section 158 (sawed off shot guns). These must be purchased whether or not the goods were received on pawn.
- If merchandise was not received on pawn, but was purchased by the pawnbroker for resale, purchase of Section 138 will not exempt the pawnshop from purchasing any section licenses relating to these specific items.
- The Banking Department (242-3452) regulates pawnshops.
- A pawnshop that repossesses and sells or negotiates the sale of at least five used vehicles during a year would have to have Act 539 and section 51.

§40-12-139 Peddlers and Itinerant Vendors

(a) Every itinerant vendor or peddler who shall sell or offer for sale any drugs, ointments or medical preparations intended for treatments of any disease or injury, who shall by speech, writing or printing or any other method profess to treat or cure diseases, injury or deformity by any drug, nostrum or medical preparation shall pay an annual license tax of:

License Amount	Fee	Total
\$375.00	\$1.00	\$376.00

in each county where he does business, but the license taken out under this section will not be so construed as to authorize the licensee to practice medicine or treat persons for diseases; provided, that the foregoing shall not be construed to apply to the sale of patent or proprietary medicines or household remedies in original or unbroken packages upon which are written or printed directions for use.

(b) Each itinerant vendor or peddler of spices, flavoring, extracts, toilet articles, soaps, insecticides, stock and poultry supplies, proprietary medicines and household remedies in original packages and other packaged articles of like kind commonly used on the farm and in the home, who uses a motor vehicle solely for the purpose of transporting merchandise from house to house or place to place, who do not use such vehicle for the display of merchandise or as a rolling store and who does not permit purchases or prospective purchasers to enter said vehicle for the purpose of inspecting or purchasing merchandise shall pay an annual license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

to each county in which they do business; provided, that those who use a vehicle as herein provided, other than a motor vehicle, shall pay an annual license of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

to each county in which they do business, and those who operate without a vehicle of any kind shall pay an annual license tax of:

License Amount	Fee	Total	
\$20.00	\$1.00	\$21.00	

to each county in which they do business.

(c) Upon the payment of the license fees provided in subsection (b) of this section, the licensee shall be required to pay no other state or county license for the privilege of carrying on the business described in said subsection.

Interpretations

- Section 139(a) covers peddlers of homemade medical preparations and remedies. Licensees under section 139(a) will also need to be licensed under section 174, either a, b, or c and possibly d.
- Section 139(b) covers prepackaged medicines and household/farm supplies in the original packaging.
 Purchasing Section 139(b) exempts the purchase of any other license sections, to peddle these goods, only.

§40-12-140 Photographers and Photograph Galleries

Every photograph gallery or person engaged in photography, when the business is conducted at a fixed location shall pay the following license tax:

City Population License Amount Fee Total

75,000 and over	\$37.50	\$1.00	\$38.50
40,000 and less than 75,000	22.50	1.00	23.50
7,000 and less than 40,000	15.00	1.00	16.00
Less than 7,000 and all other places whether incorporated or not	7.50	1.00	8.50

The payment of such license tax shall authorize the doing of business only in and throughout the county where paid. If the licensee does business in any other county or counties, he shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

for each photographer in each additional county in which he does business.

Each transient or each traveling photographer having no fixed place of business in the State shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

per annum in each county where he does business.

Interpretations

- A license should be purchased for each county where the applicant conducts business from a fixed location, based on city population.
- Each photographer, operating in a county in which he has no place of business, but who has a place of business in another county within Alabama, must have an additional license of \$7.50 in each such non-resident county.
- Each transient photographer, operating in a particular county, and having no place of business within the State of Alabama, must purchase a license of \$15.00 in each county where he does business.
- Newspapers which provide copies of photos upon request are not subject to this license.
- Videotaping (weddings, parties, etc.) is considered photography and it requires this license.

§40-12-141 Pianos, Organs and Other Musical Instruments

Each person engaged in the business of selling, renting or delivering pianos, organs, small musical instruments or all such articles in this State, either in person or by agent, consignee or broker, shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

for each county in which he has an established place of business, and such license shall permit him to solicit business anywhere in the State; provided, that where such dealer does not have an established place of business in the State but merely sells or solicits the sale of such articles, he shall pay as a state license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

in each county. The provisions of this section shall not apply to general merchants selling as a part of their stock in trade small musical instruments, the selling price of which does not exceed \$10; provided, that the license tax on general merchants selling small musical instruments, the selling price of which exceeds \$10, but who do not sell pianos or organs, shall be as follows:

County Population	License Amount	Fee	Total
Over 100,000	\$30.00	\$1.00	\$31.00
50,000 to 100,000	22.50	1.00	23.50
35,000 to 50,000	15.00	1.00	16.00
35,000 or less	7.50	1.00	8.50

This shall not be construed to entitle a licensee to maintain branch establishments, or stores without payment of regular license tax of each branch or store, both state and county, required under this section.

Interpretations

 Persons, firms, or corporations dealing in organs whether they be portable or pipe organs would be subject to this license.

§40-12-142 Pig Iron Storage Operators

Any person operating yards or enclosures for the purpose of storing pig iron therein and selling warrants thereon or receipts therefor, for each yard of enclosure shall pay a license tax of:

License Amount	Fee	Total	
\$75.00	\$1.00	\$76.00	

§40-12-143 Pistols, Revolvers, Bowie and Dirk Knives, etc.

Persons, dealing in pistols, revolvers, maxim silencers, bowie knives, dirk knives, brass knucks or knucks of like kind, whether principal stock in trade or not shall pay the following license tax:

City Population	License Amount	Fee	Total
35,000 and over	\$225.00	\$1.00	\$226.00
All other places	150.00	1.00	151.00

All persons dealing in pistols, revolvers and maxim silencers, shall be required to keep a permanent record of the sale of every pistol, revolver or maxim silencer, showing the date of sale, serial number or other identification marks, manufacturer's name, caliber and type, and also the name and address of the purchaser, which record shall always be open for inspection by any peace officer of the State of Alabama or any municipality thereof. The failure to keep such record shall subject such person to having his license revoked by the Probate Judge of the County where such license was issued on motion of any District Attorney of the State of Alabama.

- Dealers who participate in gun shows must purchase a license in each county where the shows are held.
- Section 174 is also required for each county, when a dealer participates in more than one show during a
 vear.

- Individuals (Non-Dealers) making one-time sales/purchases at gun shows are not required to be licensed.
- Antique/Replica guns/kits do not require the license.
- Pistols not firing using explosives (air guns) and blank pistols do not require the license.
- Hunting knives do not require the license, fighting/assault (bowie/dirk) knives do.
- Dealers require a license from Federal Firearms, Tobacco, and Alcohol Agency (334-223-7507-in Montgomery). Not a prerequisite for Sec. 143, but required to operate.

§40-12-144 Playing Cards

In addition to all other taxes of every kind now imposed by law and which are not specifically repealed by this section, every person, firm, corporation, club or association within the State of Alabama which sells or stores or uses or otherwise consumes packages of playing cards containing not more than 54 cards to the deck or package shall pay to the State of Alabama for State purposes only a license or privilege tax of \$.10 per package or deck, such tax to be evidenced by revenue stamps, and the stamps in all cases to be affixed to the individual package. The stamps shall be affixed in such manner that their removal will require continued application of water or steam. All taxable playing cards found in the possession of any person, firm, corporation, club or association without having stamps affixed in the manner set out in this section shall be subject to confiscation in the manner provided for contraband goods as set out in Chapter 25 of this title. The administration, collection and enforcement of this law shall be subject to the provisions of Chapter 25 of this title. In addition to the above tax, each retail dealer shall pay for the privilege of selling playing cards an annual license tax of:

License Amount	Fee	Total
\$3.00	\$1.00	\$4.00

Interpretations

- Playing cards are defined as those having four suits and used to play such games as poker, rummy, bridge, etc.
- Chain store must purchase license for each store selling playing cards. Also, if the playing cards are sold through vending machines, the operator or owner is required to purchase the license for each machine from which the playing cards are sold.

§40-12-145 Plumbers, Steam Fitters, Tin Shop Operators, etc.

Each person doing business as a plumber, steam fitter, or operator of a tin shop or roofing shop shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or over	\$37.50	\$1.00	\$38.50
10,000 and less than 50,000	22.50	1.00	23.50
Less than 10,000	15.00	1.00	16.00
In all other places whether incorporated or not	7.50	1.00	8.50

Interpretations

Plumber or steam fitter must purchase both section 145 and section 84 when they replace an existing
fixture, affix any new fixture or equipment to the building or structure, or make any change in the building
or structure.

- Plumber or steam fitter who merely performs service work such as repairing existing fixtures needs only a section 145.
- A license is required for each county in which operations take place.
- Counties are not required to see Plumbers Board Certification before issuing a section 145.
- Steam Fitter One who installs and repairs steam lines for steam heating systems.
- Tin Shop A place where tin products are formed, fabricated or assembled before delivery and installation.
- Roofing Shop A place where roofing products are formed, fabricated or assembled before delivery and installation.
- A roofing contractor needs section 84 for doing work on a building, and section 145 if he has a shop for forming his products.

§40-12-146 Pool Tables

For each pool table upon which the game of pin pool, bottle pool or starboard pool, or other like device is played, there shall be paid a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

For each table upon which the game of pool or billiards is played with 15 balls or more or less, and not pin pool, there shall be paid a license tax of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

The provisions of this section shall not apply to pool or billiard tables operated or owned by private individuals and used in their homes or pool or billiard tables operated or owned by private clubs, social clubs, or Y.M.C.A.'s when no charge is made for playing thereon.

Interpretations

- Bond requirement under Section 34-6-32 must be complied with before issuance of license.
- · Coin operated pool tables are subject to license.
- The issuance fee should be charged for each table.

§40-12-147 Racetracks, Athletic Fields, etc.

Each owner or lessee of an athletic field, racetrack or place where races of any kind are held, within five miles of, or in cities or towns, where admission fees charged are in excess of fifty cents, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or more	\$150.00	\$1.00	\$151.00
25,000 and less than 50,000	75.00	1.00	76.00
10,000 and less than 25,000	37.50	1.00	38.50
Less than 10,000	15.00	1.00	16.00

NO HALF-YEAR LICENSE

This section shall not apply to racetracks used exclusively by any county or state fair or athletic fields owned or maintained in good faith by educational institutions located in this State.

§40-12-148 Radios

Every person engaged in the business of selling radios or other receiving or transmitting machines shall pay the following annual privilege tax

City Population	License Amount	Fee	Total
Over 50,000	\$37.50	\$1.00	\$38.50
15,000 and not over 50,000	22.50	1.00	23.50
5,000 and not over 15,000	15.00	1.00	16.00
1,000 and not over 5,000	7.50	1.00	8.50
In all other places whether incorporated or not	4.50	1.00	5.50

Interpretations

This section covers machines which receive and transmit radio waves. It covers:

CB radios **Boat Radios** Radar detectors **Pagers Televisions** Cellular phones

- Car radios can be licensed under section 53, or section 148, but they do not require both.
- Selling & installing satellite dishes requires section 148 & section 84 (contractors). If selling only, section 148 is sufficient.
- The following items are not covered by this license:

Hearing aids Fax Machines CD players

Telephones VCR's

• This section does not apply to shops who only repair radios. If an electrical repair shop repairs a radio that later is sold by the shop to cover the cost of the repair work, that is not engaging in the business of selling radios, and section 148 is not required.

§40-12-149 Real Estate Brokers and Agents: **Realty Situated Within State**

Each person engaged in buying, selling or renting real estate on commission, when such real estate is situated in this State, shall pay to the State the following license tax:

City Population	License Amount	Fee	Total
10,000 and over	\$22.50	\$1.00	\$23.50
5,000 but less than 10,000	15.00	1.00	16.00
In all other places	7.50	1.00	8.50

Interpretations

Real estate is regulated by the real estate Commission (334-242-5544).

- Individual real estate agents employed by an agency are not required to purchase this license; however, the agency must purchase the license.
- License required in each county where an office is located. An agency maintaining only one office may engage in many counties without needing additional licenses.
- Renting real property for a commission requires this license.
- No license is required for appraisers.
- An individual buying property for himself and re-selling it for a profit needs no license.

§40-12-150 Real Estate Brokers and Agents; Realty Situated Without the State

Every person who shall sell or who shall offer to sell in this state any lots or land situated in another state, or who offers to sell at auction or advertises any auction sale of town lots, or the sale by auction or otherwise, or lots in any subdivision of lands situated in another state shall pay an annual license tax of:

License Amount	Fee	Total
\$750.00	\$1.00	\$751.00

Before any license shall be issued under this section, the party desiring to obtain such license shall cause to be recorded at his own expense on the deed records in the office of the Probate Judge of the county in which the license is applied for a full description of the lands or lots so offered for sale, together with the location of same and, if the lands have been divided into lots shall, at his own expense, file a map of said subdivision, which shall be recorded upon the plat book of the county in the office of the Judge of Probate, and reference to said plat book shall be made on the deed records and noted in the general direct and reverse index of said county. The applicant shall also file and cause to be recorded at his own expense, in the office of the Probate Judge, evidence of the ownership of the vendor of said lands or lots, the character and extent of such ownership, together with a statement of any and all mortgages or other liens which may exist thereon.

Interpretations

- This section is needed only by persons, not licensed through the Alabama Real Estate Commission, who sell out-of-state real estate in this state. Persons licensed by the Real Estate Commission are exempted from Section 150 by section 34-27-10.
- A licensed out-of-state broker is not required to buy this license when he associates with an Alabama broker who is licensed by the Alabama Real Estate Commission.
- The license is required of all persons who are out of state, advertising in Alabama newspapers, and not going through a licensed Alabama real estate agency.
- One license is good state wide.

§40-12-151 Restaurants, Cafes, Cafeterias, etc.

Each restaurant, cafe, cafeteria, lunch counter or public eating house where meals, food or refreshments are furnished or served and charged for shall pay the following license taxes:

City Population	License Amount	Fee	Total
40,000 and over (seating capacity)			
10 people or less	\$15.00	\$1.00	\$16.00
Over 10 people but not over 20	22.50	1.00	23.50
Over 20 people but not over 35	45.00	1.00	46.00
35 people	75.00	1.00	76.00
	40,000 and over (seating capacity) 10 people or less Over 10 people but not over 20 Over 20 people but not over 35	40,000 and over (seating capacity) 10 people or less \$15.00 Over 10 people but not over 20 22.50 Over 20 people but not over 35 45.00	40,000 and over (seating capacity) 10 people or less \$15.00 \$1.00 Over 10 people but not over 20 22.50 1.00 Over 20 people but not over 35 45.00 1.00

2	15,000 and not over 40,000 (seating capacity)			
	10 people or less	11.25	1.00	12.25
	Over 10 people but not over 20	18.75	1.00	19.75
	Over 20 people but not over 35 people	37.50	1.00	38.50
	Over 35 people	52.50	1.00	53.50
3	5,000 and less than 15,000 (seating capacity)			
	10 people or less	7.50	1.00	8.50
	Over 10 but not over 20	15.00	1.00	16.00
	Over 20 people but not over 35	22.50	1.00	23.50
	Over 35 people	37.50	1.00	38.50
4	In all other places of 5,000 and under whether incorporated or not(seating capacity)			
	10 people or less	7.50	1.00	8.50
	Over 10 people but not over 20	11.25	1.00	12.25
	Over 20 people but not over 35	15.00	1.00	16.00
	Over 35 people	22.50	1.00	23.50

Seating capacity shall be computed as of October 1st; provided, that if a restaurant, cafe, cafeteria, lunch counter or other public eating house should increase its seating capacity after paying the license tax as above provided before January 1, next, it shall be liable for additional tax based on above schedule; should the seating capacity be increased after January 1 and before April I, it shall be liable for an additional tax based on the acquired number of seats, but shall be taxed only for three fourths of the additional tax; should the seating capacity be increased after April I, it shall be liable for one half of the additional tax based on the then acquired seating capacity.

The foregoing schedule shall not apply to regular druggists or operators of ice cream parlors paying a soda fountain license and who serve sandwiches, but do not serve meals or lunches, nor to employers operating on their own premises nonprofit restaurants or lunchrooms for the service of meals and lunches to their employees.

Hotels operating two restaurants or dining rooms, in connection with the hotel and under the same ownership or management, shall compute their seating capacity on the combined seats of both restaurants or dining rooms and shall be required to secure only one license.

The provisions hereof shall not apply to restaurants, cafes, cafeterias or lunch counters operated in connection with, by or as a part of any school, college or university.

Interpretations

- Certificate from Health Department is required before issuance, in all cases.
- This section covers all establishments serving meals and having a dining area. Establishments serving
 only limited food items, such as sandwiches and prepackaged side items (i.e. potato chips) can get a
 153, even if seating is available.
- Fast food places are considered restaurants due to the fact that they offer a meal consisting of hamburger and prepared side items (i.e. french fries and onion rings), and they have a dining area. Mall food courts and other food places having a common seating area need section 91 (deli) or 153 (sandwich), because the food is sold for off premises consumption.
- Purchase of license does not exempt the purchase of any sections, other than 91 and 153. If articles of general merchandises are sold, a 315 is needed. Vending machine sales still require a 176a. Soft drinks, tobacco, and other items still require specific licenses.
- Food services which operate college dining halls and bill the students as part of their room and board

are not subject to section 151 even if they also serve guests, faculty members and others who walk in and pay on a cash basis. However, if non-food items are sold, then the section 315 license would be due.

- Country Clubs serving meals for members only are exempt from section 151.
- Hotels operating two restaurants or dining rooms under the same ownership or management, in connection with the hotel, shall compute their seating capacity on the combined seats of both restaurants or dining rooms and shall be required to secure only one license.
- Only chairs and tables inside the restaurant comprise the seating capacity. Outside tables, chairs or benches are not counted.

§40-12-152 Roadhouses, Nightclubs, etc.

Every place commonly known as a roadhouse, nightclub, public dance hall or place by any other name where the general public is permitted to dance, whether or not a charge is made therefor:

	License Amount	Fee	Total
Within incorporated city or police jurisdiction	\$37.50	\$1.00	\$38.50
All other places	75.00	1.00	76.00

Interpretations

- The license is needed if the general public is permitted to dance, whether or not a charge is made.
- If there is a cover charge, the business may also need Section 166.

§40-12-153 Sandwich Shops, Barbecue Stands, etc.

Each sandwich shop, barbecue stand or pit, hamburger or hot dog stand shall pay an annual license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

Interpretations

- Certificate from Health Department is a requirement before issuance of license, in all cases.
- Mini marts, etc. which sell packaged sandwiches out of a refrigerator do not need this license, even if the customer is allowed to heat the sandwich in a microwave.
- This license is limited to establishments serving sandwiches and prepackaged sides (i.e. potato chips).
- Establishments serving prepared side items (fries, potato salad, tossed salad, etc.) must purchase a deli license (Sec. 91) if all food is sold for off-premises consumption or a restaurant license if seating is provided (Sec. 151).
- Purchase of this license does not exempt the purchase of any other sections. If articles of general merchandises are sold, a 315 is needed.

§40-12-154 Sawmills, Heading Mills or Stave Mills

Each person, firm or corporation engaged in operating a sawmill, heading mill or stave mill shall pay a privilege tax according to capacity as follows:

icense Amount	Fee	Total
\$750.00	\$1.00	\$751.00
600.00	1.00	601.00
450.00	1.00	451.00
300.00	1.00	301.00
150.00	1.00	151.00
75.00	1.00	76.00
37.50	1.00	38.50
15.00	1.00	16.00
_	600.00 450.00 300.00 150.00 75.00 37.50	\$750.00 \$1.00 600.00 1.00 450.00 1.00 300.00 1.00 150.00 1.00 75.00 1.00 37.50 1.00

The operator or owner of any sawmill shall pay only One state license.

Interpretations

- A license is to be purchased for each sawmill, even if more than one is located in the same county.
- Purchase of Section 40-12-177 does not exempt purchase of Section 40-12-154.
- Purchase of Section 40-12-154 does exempt purchase of Section 40-12-177 and 40-12-121.
- The amount of lumber produced by a sawmill during a 24 hour period (between 12:01 am and 11:59 pm) is the daily capacity of the mill. The license fee is to be based on that daily amount, not the capacity during daylight hours only.
- The license capacity is to be computed as the average daily output, without considering down days or short days. An average "full" day is to be used.

§40-12-155 Scientists, Naturopaths and Chiropodists

Each scientist, naturopath, or chiropodist practicing his profession shall pay an annual license tax of:

State Amount	Fee	Total
\$10.00	\$1.00	\$11.00

to the state, but no license tax shall be paid to the county. If such business is conducted as a firm or corporation in which more than one person is engaged, each scientist, naturopath, or chiropodist so engaged shall pay a license tax. Provided further, that no scientist, naturopath, or chiropodist shall be required to pay a license tax until after he has practiced his profession for two years.

Interpretations

- Def.- Naturopathy a system of therapy that relies exclusively on natural remedies, such as sunlight supplemented with diet and massage, to treat the sick. Purchase of the license does not authorize or legalize any practice. The practitioner needs to check for violation of medical laws or regulations.
- Podiatrists and acupuncturists also need this section.

§40-12-156 Sewing Machines

Each person selling or delivering sewing machines, either in person or through agents, shall pay annually to the state for each county in which he may sell or deliver sewing machines:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

For each motor vehicle used in delivering or displaying the same, an additional license shall be paid to the state of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

Provided, that a merchant carrying sewing machines as a part of his stock in trade and whose principal business is not selling sewing machines shall not be required to pay this license.

Interpretations

• There is no exemption from this license. The second part of this section levies an additional license of \$15.00 for each motor vehicle used in delivering or displaying sewing machines. This additional license is due only by those persons whose principal business is selling sewing machines. The exemption in the last portion of the second part applies only to the additional license and in no way has any effect on the license required in the first part.

§40-12-157 Shooting Galleries

Each person operating a shooting gallery shall pay an annual license tax of

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

but such license may be taken out for one month, in which case the per month license shall be:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

Interpretations

This section covers shooting of firearms. Bow & arrow shooting is not covered.

§40-12-158 Shotguns, Rifles, Ammunition, etc.

(a) Each person dealing in shotguns, rifles of .22 caliber or over, metallic ammunition or shotgun shells, shall pay a license tax of:

City Population	License Amount	Fee	Total
100,000 or over	\$37.50	\$1.00	\$38.50
7,000 and less than 100,000	15.00	1.00	16.00
All other places whether incorporated or not	4.50	1.00	5.50

(b) Regularly licensed rolling stores selling any or all of the articles enumerated in this section shall, in addition to the

license provided in Section 40-12-174, pay a license tax of:

License Amount	Fee	Total
\$10.00	\$1.00	\$11.00

in each county in which they sell or offer such articles for sale.

Interpretations

- This section is for each person dealing in shotguns, rifles of twenty-two caliber or over, and includes selling of metallic ammunition or shotgun shells.
- Counties are not required to see the license from the Federal Bureau of Alcohol, Tobacco, & Firearms before issuance of license, however such license is required before firearms can be sold.
- Dealers who participate in a gun show must purchase this license as well as section 143 in the county where the show is held. If he participates in more than one gun show during a license year, he must purchase the maximum license under sections 143 and 158, as well as section 174(b).
- Section 158 is not needed for selling BB's and pellets.
- "The Annual Shrine Circus as well as all other charitable Shrine amusement and fund raising events
 are exempt from the payment of any and all State, County and municipal taxes, licenses, fees and
 charges of any nature whatsoever." This would include the Annual Shrine Gun and Knife show.
- This section does not apply to a person who makes an occasional sale, exchange, or purchase of firearms.
- The person who is operating a show and who charges admission to said show must purchase the license required by section 166 (theaters, vaudevilles & variety shows) for each place of business where said show is held.

§40-12-159 Skating Rinks

Each skating rink operator shall pay an annual license of:

License Amount	Fee	Total
\$30.00	\$1.00	\$31.00

for every county in which the same is operated or conducted.

§40-12-160 Soliciting Brokers

Any person engaged in the management of business matters occurring between the owners of vessels, railroads, airplanes, motor vehicles, and express companies and the shippers or consignors of the freight and the passengers which they carry shall be deemed a "soliciting broker" for the purpose of this section. Every such person shall pay, for the privilege of transacting such business:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

Interpretations

• This section covers travel agents and freight forwarders.

§40-12-161 Spectacles or Eyeglasses

Each person selling spectacles or eyeglasses, other than nonprescription sunglasses, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 and over	\$37.50	\$1.00	\$38.50
15,000 to 50,000	22.50	1.00	23.50
5,000 to 15,000	15.00	1.00	16.00
In all other places, whether incorporate	d or not 7.50	1.00	8.50

§40-12-162 Stock and Bond Brokers

Each person dealing in stocks and bonds shall pay a license tax of:

License Amount	Fee	Total
\$75.00	\$1.00	\$76.00

The payment of license tax required by this section shall authorize the doing of business in the town, city or county where paid.

Interpretations

- This section covers brokers of securities. It includes mutual funds, but does not include annuities.
- Each "person" means the business entity and not every individual stock salesman
- The fact that a corporation may engage solely in interstate transactions does not relieve the corporation from the provisions of the Alabama statute. The criteria on which license is imposed is that the corporation be engaged in the business of dealing in stocks and bonds in Alabama.
- Having an office located in Alabama is not necessary to be due license.

§40-12-163 Street Fairs and Carnivals

Each person operating or conducting exhibitions termed "street fair" or "carnival" shall pay a license tax as follows: For an exhibition operating or composed of or controlling or embracing:

Number of Exhibits, Devices or Concessions	License Amount	Fee	Total
More than 35 devices	\$225.00	\$1.00	\$226.00
20 and not more than 35	150.00	1.00	151.00
10 and not more than 20	112.50	1.00	113.50
10 devices or less	75.00	1.00	76.00

This license shall entitle the street fair or carnival to be operated for a period of not exceeding two weeks in any one place at any one time. For the purpose of this section, a "street fair" or "carnival" shall mean a combination of exhibitions, also called sideshows, rides, games of chance, test of skills or strength, concessions and any other devices generally associated with a "street fair" or "carnival," regardless of ownership, when operated as a combination or a group, and regardless of whether or not an admission is charged to the midway or grounds. A licensee under this section shall not be required to purchase licenses under the provisions of Sections 40-12-69, 40-12-95, 40-12-103, 40-12-140, 40-12-153,

and 40-12-157.

Interpretations

- A street fair must have a midway consisting of side shows and entertainment, regardless of whether or not an admission is charged to the midway or grounds.
- If the carnival/street fair does not have all or some side shows, each device should be license under ride
 devices and other special licenses such as fortune teller, soft drink, sandwich shop, shooting gallery,
 transient photographer, etc.
- The exemptions are from: sections 69 (soft drinks), 95 (devices for testing skill & strength), 103 (flying jennies, merry-go-rounds), 140 (transient photographers), 153 (sandwich shops), and 157 (shooting galleries).
- If the street fair lasts longer than two weeks, it must be licensed under section 47.

§40-12-164 Supply Cars

The owner, conductor or person in charge of every supply car or cars from which any goods, wares or merchandise are sold, whether to servants of the railroad company or to others, must pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

and the person so licensed shall thereby be entitled to carry on such business in the car therein named in any county in which such car is run or drawn; upon payment of an additional license tax of:

License Amount	Fee	Total
\$7.50	\$1.00	\$8.50

in each county where goods are sold.

§40-12-165 Syrup and Sugar Factories

Each person operating or conducting a factory, plant or refinery where syrup or sugar is made, manufactured or refined shall pay a license tax based on the capital invested in plant, equipment, finished materials and raw materials, as follows:

Capital Investment	License Amount	Fee	Total
Over \$100,000	\$150.00	\$1.00	\$151.00
Over \$75,000 to \$100,000	112.50	1.00	113.50
Over \$50,000 to \$75,000	75.00	1.00	76.00
Over \$25,000 to \$50,000	60.00	1.00	61.00
Over \$10,000 to \$25,000	37.50	1.00	38.50
Over \$5,000 to \$10,000	22.50	1.00	23.50
Over \$2,000 to \$5,000	15.00	1.00	16.00
Over \$1,000 to \$2,000	7.50	1.00	8.50

Each person engaged in conducting a theater, vaudeville or variety show and each person conducting any other exhibition, show, entertainment or performance to which an admission is charged and not in this chapter otherwise licensed shall pay an annual license tax for each place of business as follows:

City Population	License Amount	Fee	Total
30,000 or more inhabitants	\$52.50	\$1.00	\$53.50
20,000 and less than 30,000	37.50	1.00	38.50
7,000 and less than 20,000	30.00	1.00	31.00
3,000 and less than 7,000	15.00	1.00	16.00
3,000 and less and in unincorporated places	7.50	1.00	8.50

Interpretations

- This covers a place where shows or entertainment are conducted and admission is charged.
- Nightclubs, gun shows, flea markets, etc. are all covered if admission is charged.

§40-12-167 Ticket Scalpers

Any person offering for sale or selling tickets at a price greater than the original price and who is commonly known as a ticket scalper shall pay a license tax of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

Interpretations

• One must be "commonly known" as a ticket scalper to qualify for this license. The person who disposes of excess tickets that he purchased for personal use is not required to buy this license.

§40-12-168 Tourist Camps

Each person operating a public tourist camp where transient guests are lodged for pay shall be deemed for the purpose of this section engaged in the business of keeping or operating a tourist camp and shall pay the following license or privilege tax; Each camp containing:

Number of Beds	License Amount	Fee	Total
Less than 5	\$22.50	\$1.00	\$23.50
5 and less than 15	37.50	1.00	38.50
15 or more	52.50	1.00	53.50

and \$1 for each additional bed over 15.

Interpretations

This section covers establishments with less than five bedrooms, only. If five or more, section 115 should be used.

• It covers bed & breakfast inns and boarding houses.

§40-12-169 Tractors, Road Machinery and Trailers

Each person, other than a licensee under Section 40-12-51, for engaging in the business of dealing in tractors, road machinery or trailers, shall pay the following license tax:

City Population	License Amount	Fee	Total
50,000 or over	\$90.00	\$1.00	\$91.00
25,000 to 50,000	70.00	1.00	71.00
5,000 to 25,000	40.00	1.00	41.00
In all other places of less than 5,000 whether incorporated or not	20.00	1.00	21.00

Interpretations

- This section includes tractors, mobile homes, vehicle trailers, boat trailers, etc.
- Motorized homes require Act 539 and section 51.
- Riding lawnmowers only need this license if big enough to have attachments on the back. Otherwise, section 315 is sufficient.
- This license can be used to become a Designated Agent. For more information call the Motor Vehicle Division at 242-9000

§40-12-170 Trading Stamps

Every person who engages in or carries on the business of issuing or selling to merchants trading stamps, or any device or substitute thereof, or any stamps or certificates of like character which are to be given by merchants to purchasers of goods, wares, or merchandise and which said stamps, certificates or devices, or substitute therefor the person issuing or selling the same agrees to accept in payment for goods, wares, and merchandise kept on hand by himself or another for redemption or for distribution by the person issuing or selling such stamps or certificates, shall pay a privilege or license tax of:

License Amount	Fee	Total
\$750.00	\$1.00	\$751.00

per annum. The provisions of this section shall not apply to any coupon, ticket, certificate, card, or other similar device issued or distributed by a manufacturer or packer which is redeemable for any goods, wares, or merchandise by the manufacturer or packer or its agents or independent contractor acting for redemption.

§40-12-171 Transfer of Freight

Each person transferring freight, not including household goods, using more than one vehicle for hire in cities or towns or in the police jurisdiction thereof shall pay a license tax of:

License Amount	Fee	Total
\$15.00	\$1.00	\$16.00

for each vehicle in excess of one. This section shall not apply to vehicles owned by motor carriers coming within the provisions of Sections 37-3-1 through 37-3-34 and 40-19-1 through 40-19-17 nor shall it apply to vehicles owned by any railroad company or express company.

§40-12-172 Transient Dealers

Each person doing business as a transient dealer as defined in this section and who does not pay the privilege license under Section 40-12-73 or the license permit under Section 40-25-19 shall pay an annual license tax of:

	License Amount	Fee	Total
For first county	\$35.00	\$1.00	\$36.00
For each additional county	5.00	1.00	6.00

When used in this section, the words "transient dealer" shall be held to include any person or persons who shall be embraced in any of the following classifications: all persons acting for themselves or as an agent, employee, salesman or in any capacity for another, whether as owner, bailee or other custodian of goods, wares, and merchandise and going from person to person, dealer to dealer, house to house or place to place and selling or offering to sell, exchanging or offering to exchange, for resale by a retailer, any goods, wares, and merchandise, or all persons who do not keep a regular place of business open at all times in regular business hours and at the same place, who shall sell or offer for sale goods, wares, and merchandise, or all persons who keep a regular place of business open during regular business hours and at the same place, who shall elsewhere than at such regular place of business sell or offer for sale or at the time of such sale deliver goods, wares, or merchandise, or all persons who go from person to person, house to house, place to place, or dealer to dealer and sell or offer for sale or exchange the goods, wares and merchandise which they carry with them, and who deliver the same at the time of, or immediately after the sale, or without returning to the place of business operations (a permanent place of business) between the taking of the order and the delivery of the goods, wares, and merchandise, or all persons who go from person to person, house to house, place to place, or dealer to dealer soliciting orders by exhibiting samples, or taking orders, and thereafter making delivery of the goods or filling the order without carrying or sending the order to the permanent place of business and thereafter making delivery of the goods pursuant to the terms of the order, or all persons who go from person to person, place to place, house to house or dealer to dealer carrying samples and selling goods from samples and afterwards making delivery without taking or sending an order therefor to a permanent place of business for the filling of the order and delivery of the goods, or the exchange of the goods, or the exchange of merchandise having become damaged or unsalable, or the purchase by merchants of advertising space, or all persons who have in their possession or under their control any tangible property offered or to be offered for sale, or to be delivered, unless the sale or delivery thereof is to be made in pursuance of a bona fide order for the goods to be sold or delivered, said order to be evidenced by an invoice or memorandum.

An order is defined as being an agreement in writing, between the seller to deliver and the buyer to accept the merchandise to be sold, bought and delivered at the prices and in the quantities agreed upon; and said order shall be evidenced by a memorandum or invoice accompanying the goods on the day on which the same are to be delivered, specifically designating and specifying the name and address of the seller and the buyer, the items purchased, sold and to be delivered and the price on each and the aggregate thereof. The agreement to buy or accept for delivery must be entered into before the goods are placed in transit or delivered and must be transmitted from the place at which taken to the regular and fixed place of business before being filled and the goods delivered.

A commonly termed "blanket order" shall not satisfy the conditions of this definition when such "blanket order" is merely an agreement between the buyer and seller, whereby the buyer shall take such quantity of goods as the seller may deliver to his place of business, or to any other place, within a certain period of time. A "blanket order" to satisfy the conditions of this definition must be an agreement in writing and must recite that the buyer agrees to accept from the seller definite quantities of goods at agreed prices or at prevailing market prices at the time of the delivery of the same; and such agreement shall not be subject to change or cancellation before its termination, without damages to either of the parties entering into it, and it shall not be a condition of such agreement that goods, delivered in accordance therewith must be paid for on delivery. This section shall not apply to transient dealers of bakery products in the county where such bakery is located; nor shall this section apply to transient dealers of bottled soft drinks when sold or distributed from a bottling plant which has paid the privilege tax imposed by Section 40-12-65; nor shall it apply to transient dealers in the sale or delivery of gasoline, kerosene, lubricating oil, or other petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, oil depot, distributing station, or established place of

business in this State upon which has been paid all the privilege taxes required of such business; provided that transient dealers of bakery products engaging in the business of transient dealer in any other county shall pay an annual license of:

	License Amount	Fee	Total
1st County	\$25.00	\$1.00	\$26.00
Each additional county	5.00	1.00	6.00

This section shall not apply to a person or to any member of his immediate household selling dairy, poultry, or farm products raised, produced, or grown by them nor to such products preserved, bottled, or canned by them. Nor shall this section apply to those selling fish, shrimp, crabs, or other seafoods, candy, and peanuts. No part of this section shall be construed so as to impose any tax or require any duty of traveling salesmen representing jobbers or wholesalers and who do not carry with them goods for sale, but only take orders for goods and deliver said orders to their employer at a store or permanent place of business, to be filled in the manner used by the jobbing and wholesale trade. The payment of the privilege license tax required by this section shall not authorize any transient dealer to sell any goods, wares, or merchandise for which a higher license is required without the payment of the higher license. Any person paying the license tax herein levied shall not sell any goods, wares, or merchandise for use or consumption by going from person to person, dealer to dealer, house to house, or place to place without the payment of peddler's license as required by Section 40-12-174. The taxes herein levied are not subject to any specific exemption.

Interpretations

- This section covers wholesale dealers selling to a retailer for resale. Retail dealers are covered by section 174.
- For wholesale vendors if the specific license exceeds the amount deemed paid under this section, then the specific license is due for selling the specific item of merchandise, in each county in which such business is conducted, in addition to the transient dealer's license.
- A dealer must be able to approve orders and/or collect money. Taking orders for later approval does not qualify.
- Fish, shrimp, crabs, other seafood, candy and peanuts are exempt from section 172.

§40-12-173 Transient Theatrical and Vaudeville Shows

Each person operating or conducting vaudeville or theatrical shows as transient, operating temporarily in different places in tents or otherwise, shall pay to the State a license tax of \$25 per week for such show. A separate license shall be taken out for each week of operation. No county in collecting said license for said county shall charge a license, except for the number of days said shows operate in said county, and that license shall be in proportion that the days shown in said county bears to the weekly license. This section shall not apply to any show operating in a theater regularly licensed.

Interpretations

The county license is one-seventh of one-half of the amount of the state license.

§40-12-174 Transient Vendors and Peddlers

(a) Each person traveling on an animal or using a vehicle other than a motor vehicle, doing business as a transient vendor or peddler as defined in this section, displaying, selling, or offering to sell any goods, wares, or merchandise, other than to a merchant for resale, shall pay a privilege license tax of:

License Amount	Fee	Total
\$20.00	\$1.00	\$21.00

in each county in which such transient vendor or peddler does business for each vehicle.

(b) Each itinerant vendor or peddler of merchandise, other than tobacco products, medicines or household remedies or liquefied petroleum products, but including person, firms, corporations, partnerships, or cooperatives whose principal business is selling and distributing milk and dairy products, who operates on foot or uses a vehicle solely for the purpose of transporting merchandise from house to house or place to place but who does not use such vehicle for the display of merchandise or as a rolling store and who does not permit purchasers to enter said vehicle for the purpose of purchasing merchandise shall pay an annual license tax of:

	License Amount	Fee	Total
1st county	\$30.00	\$1.00	\$31.00
Each additional county	10.00	1.00	11.00

(c) Each person using a motor vehicle, doing business as a transient vendor or peddler as defined in this section displaying, selling, or offering to sell any goods, wares, or merchandise of whatever nature at retail shall pay to the State in order to engage in such business the following licenses taxes:

	License Amount	Fee	Total
1st vehicle	\$150.00	\$1.00	\$151.00
2nd vehicle	195.00	1.00	196.00
3rd vehicle	195.00	1.00	196.00
4th vehicle	225.00	1.00	226.00
5th vehicle	225.00	1.00	226.00
6th vehicle	225.00	1.00	226.00
7 or more vehicles each	300.00	1.00	301.00
For each additional county	100.00	1.00	101.00

Rolling stores which are controlled or held with others by stock ownership of 25 percent or ultimately controlled or directed by one management or association of ultimate management shall be deemed for the purpose of this section as being owned by the same person.

(d) Each person going from person to person, place to place, town to town, selling, or giving away medicine, salves, ointments, lotions, or other goods, wares, or merchandise by exhibitions, shows, performances, or other entertainment, whether sold for himself or another, in each county where such sales or gifts are made shall pay a license of:

License Amount	Fee	Total
\$150.00	\$1.00	\$151.00

- (e) When used in this section, the words "transient vendor or peddler" shall be held to include any person embraced in any of the following classifications:
 - (1) All persons commonly and generally termed "peddlers" and falling within the usual and commonly understood definition of "peddler"; or
 - (2) All persons acting for themselves or as an agent, employee, or salesman, or in any capacity for another whether as owner, bailee, or other custodian of goods, wares, and merchandise, going from person to person, house to house, or place to place and selling or offering to sell, or consigning or offering to consign, other than to a retail merchant for resale, goods, wares, and merchandise; or
 - (3) All persons who do not keep a regular place of business open at all times in regular business hours at the

same place, going from person to person, house to house, place to place, or town to town, and selling or offering for sale, other than to a retail merchant, goods, wares, and merchandise which they carry with them and who deliver the same at the time of or immediately after the sale; or

- (4) All persons who go from person to person, house to house, place to place, soliciting orders, other than from a retail merchant for resale, by exhibiting samples or taking orders and thereafter making delivery of the goods or filling the order, without carrying or sending the order to the permanent place of business.
- (f) This section shall not apply to a person or to any member of his immediate household selling or offering to sell dairy, poultry or farm products raised, produced or grown by himself, or the immediate members of his household, or such products preserved, bottled or canned by himself, or the immediate members of his household, or to persons peddling wood, charcoal, fruit, or vegetables; or to blind persons or persons physically disabled to the extent of 30 percent, such disability to be certified to by a reputable physician and the local license inspector, operating other than a rolling store, or to peddlers of poultry and eggs, or to persons selling fish, shrimp, crabs or other seafoods. These and none other shall be exempt from the payment of the license tax levied by this section.
- (g) The payment of the privilege license tax required by this section shall not authorize any transient vendor or peddler to sell any goods, wares, or merchandise for which a higher or specific license is required without the payment of such license in addition to the license herein levied or to sell any goods, wares, or merchandise that are by law required to be sold at a fixed location, except upon the payment of the maximum license tax levied under the section or sections of this chapter for the sale of merchandise at a fixed location. This section shall not apply to transient dealers of bottled soft drinks when sold or distributed from a bottling plant which has paid the privilege license tax imposed by Section 40-12-65.

Interpretations

- This section covers retail dealers selling directly to end users. Wholesale peddlers are covered by section 172.
- It is not necessary that a sale actually be made for this license to be due, only that items are offered for sale.
- This license does not exempt retail vendors from specific section licenses, based on what they are selling. The maximum license would be due for selling specific items of merchandise, in each county in which such business is conducted, in addition to the transient dealer's license.
- A peddler of any goods using an animal or wagon needs section 174a.
- A peddler traveling on foot or using a motor vehicle only to transport goods needs section 174b.
- A peddler using a motor vehicle as a rolling store needs section 174c. A rolling store is a vehicle used to display merchandise, which permits purchasers to enter the vehicle for the purpose of inspecting and purchasing merchandise.
- A peddler using exhibitions, shows, performances or entertainment to sell his goods needs section 174d. This applies to old-fashioned "medicine shows".
- Subsections a, b and c are mutually exclusive, but subsection d may be needed along with one of them.
- A peddler of home remedies, licensed under section 139(a) will still need section 174 (either a, b or c) and possibly section 174(d), depending on his method of making sales.
- A peddler of prepackaged medicines and household/farm supplies, who is licensed under section 139(b), needs no other sections to peddle those goods.
- A flea market needs section 174(b), as well as any specific section licenses that may apply (radios, bicycles, etc.).

§40-12-175 Turpentine and Resin Stills

Each person operating a turpentine still or stills for the purpose of distilling or manufacturing spirits of turpentine or resin shall pay an annual privilege tax on each such still as follows:

16 or less	\$20.00	\$1.00	\$21.00
Over 16 and not over 20	35.00	1.00	36.00
Over 20 and not over 25	45.00	1.00	46.00
25 or over	65.00	1.00	66.00

Each owner or operator of a turpentine still shall, between the October 1 and November 1 of each year, file with the Probate Judge of each county in which he does business a sworn statement, showing the number of stills operated by him or them in such county for any period of the preceding year and the capacity of each still operated, and shall pay the license tax required by the foregoing schedule in each county, which license tax shall be based on such previous year's capacity; provided, that no county license tax shall be paid. Any person who makes or files a false statement as to the number of stills operated or as to the capacity of such still or stills shall be guilty of perjury and, on conviction, shall be punished as in other cases of conviction for perjury as provided by law.

§40-12-176 Vending Machines

(a) Every person, firm, corporation, association or copartnership operating a vending machine business whereby tangible personal property is sold through or by the use of coin-operated machines shall pay an annual privilege license tax based on the total sales of each such vending company during the preceding year as follows:

TOTAL SALES	License Amount	Fee	Total
\$10,000,000.01 or more	\$1,000.00	\$1.00	\$1001.00
\$7,500,000.01 to 10,000,000.00	900.00	1.00	901.00
\$5,000,000.01 to 7,500,000.00	800.00	1.00	801.00
\$2,500,000.01 to 5,000,000.00	700.00	1.00	701.00
\$1,000,000.01 to 2,500,000.00	600.00	1.00	601.00
\$750,000.01 to 1,000,000.00	500.00	1.00	501.00
\$450,000.01 to 750,000.00	400.00	1.00	401.00
\$350,000.01 to 450,000.00	300.00	1.00	301.00
\$250,000.01 to 350,000.00	200.00	1.00	201.00
\$200,000.01 to 250,000.00	175.00	1.00	176.00
\$150,000.01 to 200,000.00	150.00	1.00	151.00
\$100,000.01 to 150,000.00	125.00	1.00	126.00
\$80,000.01 to 100,000.00	90.00	1.00	91.00
\$60,000.01 to 80,000.00	75.00	1.00	76.00
\$48,000.01 to 60,000.00	60.00	1.00	61.00
\$36,000.01 to 48,000.00	40.00	1.00	41.00
\$24,000.01 to 36,000.00	30.00	1.00	31.00
\$12,000.01 to 24,000.00	20.00	1.00	21.00
\$12,000.00 or less	10.00	1.00	11.00

(b) The revenue produced by the license taxes levied in this section shall be divided equally between the State and the several counties in which it is collected. No separate county license shall be required. The several Probate Judges and License Commissioners shall report and remit monthly to the State Treasurer all moneys collected for the use of the State, and to the counties all moneys collected for the counties. The payment of such occupational license tax as herein provided for in one county in the State shall be sufficient, and the vending machine company shall conspicuously post, on

each machine operated by him under such license, his name and address.

(c) Hotels, motels, tourist camps, or other places of business having less than five coin-operated radios for each location, establishment, or place of business receiving transmitted music by wire or cable:

	License Amount	Fee	Total
Having 1-4 transmitters	\$8.00	\$1.00	\$9.00
For each such transmitter or speaker in excess of four	2.00	.00	2.00

each; provided, that where the music transmitted by wire or cable from any central point or studio, whether such point or studio is situated within or without such location, establishment, or place of business, is not coin-operated or where no deposit of a coin or other thing of value into any machine is necessary in order that music may be heard, then each person, firm, or corporation engaged in the business of transmitting music by wire or cable may pay in lieu of the speaker or transmitter tax specified above a privilege tax as follows:

County Population	License Amount	Fee	Total
125,001 and over	\$80.00	\$1.00	\$81.00
60,001 and not exceeding 125,000	60.00	1.00	61.00
60,000 or less	30.00	1.00	31.00

provided, that one license may be issued to include all coin-operated radios and/or transmitters or speakers located within such hotel, motel, tourist camp location, establishment, or other place of business, which license shall be prominently displayed. The licenses herein provided for shall be levied upon the operator of the machine, the coin-operated radio or the central point or studio from which point or studio the music is transmitted; provided, that in the event any unlicensed machine, coin-operated radio, transmitter, or speaker is found in any establishment or place of business, the operator of such establishment or place of business shall be the operator of such machine, coin-operated radio, transmitter, or speaker and shall be liable for the license therefor.

- (d) Nothing in this section shall apply to machines installed by any person, firm, or corporation, nor to coin-operated gas meters, nor to coin-operated telephones, nor to a machine vending postage stamps in its place of business or vending necessary articles on a nonprofit basis for emergency use only by the employees of such person, firm, or corporation.
- (e) No license shall be required under this section where a privilege or dealer's license is required by this chapter for the sale of such article, and such privilege license shall have been obtained by the person, firm, or corporation operating the place of business where such machine is located, or the owner of such vending machine shall have secured such privilege license as required herein.
- (f) Any person operating or permitting the operation of a vending machine dispensing packages or in quantities less than a package of cigarettes, or any article on which there is an excise tax, the payment of which is evidenced by stamps, without first having paid the tax thereon by affixing the required stamps to the original package as required under Section 40-25-2, shall be guilty of a misdemeanor and punished as provided in such section for failure to pay said tax. Each vending machine vending tobacco products of any kind whatsoever shall have securely affixed thereto in full view the name and address of the legal owner of said machine. When tobacco products are found in such vending machines to be improperly stamped or unstamped, in violation of Section 40-25-2, such vending machine and contents shall be confiscated by any duly authorized agent of the Department of Revenue as provided in Section 40-25-2 for the confiscation of improperly stamped or unstamped tobacco products. Each vending machine vending tobacco products of any kind whatsoever shall have a transparent front window, or windows, through which the Alabama revenue stamps required by Section 40-25-2 may be seen without the necessity of opening or unlocking the vending machine.
- (g) For the purpose of any excise or consumption taxes, the payment of which is not evidenced by stamps, levied on any of the articles dispensed through such machine, the person in whose place of business each machine is located shall be considered the consumer of such article and shall be liable for such taxes measured by the regular retail price thereof.

- (h) No license shall be required under this section for home-type merchandise vending machines placed in private homes for home use only and not for public use.
- (i) Nothing herein contained shall be construed as legalizing or licensing any machine or device which is now illegal or which may hereafter be declared illegal.
- (j) All the licenses levied by this section shall bear the business address of the owner or operator thereof.
- (k) It is the legislative intent that only the license required under this section shall be required for the operation of a vending machine company under this section within this State for any one license year.
- (I) The license shall be purchased in the county in which the home office or principal place of business of the company is located or in operation on October 1, or at the time the license is purchased for the licensing year.
- (m) Any person failing to perform any of the duties required of him by the provisions of this section shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than \$10 and not exceeding \$100 for each offense.
- (n) In the event that a new business is formed which has not heretofore been in the vending machine business, it shall pay only the minimum license until such time as a new license is required.
- (o) Each applicant for any license required herein shall by sworn statement supply the gross sales as required herein, and its books and records shall be available to any taxing authority within this State for inspection to ensure compliance with this section.
- (p) On all other vending machines whereby tangible personal property is not sold but services or amusements are vended, with the exception that coin-operated pool tables or self-service laundries are specifically excluded herefrom and licensed under other sections, operators shall pay a license as follows:

	License Amount	Fee	Total
On all machines where over one cent is used	\$8.00	\$1.00	\$9.00
On all machines whereby one cent is used	1.00	1.00	2.00

ISSUANCE FEE FOR EACH MACHINE

The license is to be paid, collected and distributed as heretofore provided in this section.

Interpretations

- Section 176(a) covers vending machines whereby tangible personal property is sold. Licenses are sold based upon the total vending machine sales for the entire company during the preceding year. One license is to be purchased to license all machines owned and operated by the vending company, statewide. The licensee is not required to specify the number of machines provided under this license; therefore, hundreds of machines could possibly be covered by one license under section 176 (a). The applicant is to provide a sworn statement reflecting the gross sales shown on his books and records to any taxing authority for inspection to insure compliance. Section 176(a) requires a card, etc., showing name of operator, address, license number and from what county license was purchased to be conspicuously posted on each machine.
- No license is required under section 176(a) if the sale of a particular article is licensed under another section of this chapter. For instance, if a grocer sells soft drinks from his vending machine and from a cooler in the store, the grocer can buy the soft drink license under section 69 and would not be liable for section 176(a).
- The taxpayer has the option of buying either the section 176(a) or the license for the specific article being vended (i.e. section 69 or section 72), as long as the license is secured on time and is not delinquent. Once a license is delinquent, the option is lost and the higher-priced license of the two

sections becomes due.

- Section 176(p) covers vending machines whereby tangible personal property is NOT sold, but services or amusements are vended, with the exception of coin-operated pool tables (section 146) or self-service laundries section (118). Included are coin-operated game room machines, blood pressure machines, and jukeboxes. The fee is \$8 for all machines where over \$.01 is used and \$1 where \$.01 is used, plus the issuance fee. Section 176 (p) requires that a decal be obtained and displayed on each machine. Decals are obtained from the Comptroller's Office, (334) 242-7070.
- Section 176(c) covers receiving transmitted music by wire or cable. If the same music is played for everybody, no license is needed, but if the customer can control what is played, the license is required. It is based on the number of transmitters. Machines with 1 to 4 transmitters have a license fee of \$8, and for each additional transmitter the fee is \$2. If the music machine is NOT coin-operated, the license fee is based upon the city population with fees ranging from \$30 to \$80. (These type of machines are basically obsolete.)
- Exclusions from this section include vending machines in private homes for personal use (176 h), coinoperated gas meters, telephones, postage stamps, or vending machines in a place of business to vend articles on a nonprofit basis for the emergency use of employees (176d). Note that vending postage stamps for profit requires section 176(a).

§40-12-177 Veneer Mills, Planing Mills, Box Factories, etc.

Each person, firm, or corporation engaged in the operation of a veneer mill, planing mill, box factory, handle factory or any other factory where lumber or timber is sawed or made into a finished or semifinished product, other than a sawmill licensed under Section 40-12-154, shall pay a privilege tax based on the number of men employed or engaged in the manufacture of the products produced by such mills, as follows:

NUMBER OF MEN EMPLOYED	License Amount	Fee	Total
40 and over	\$180.00	\$1.00	\$181.00
Over 20 and less than 40	120.00	1.00	121.00
Over 10 and less than 20	45.00	1.00	46.00
Over 5 and less than 10	15.00	1.00	16.00
5 or less	7.50	1.00	8.50

It is the intention hereof that where a person, firm, or corporation shall pay a privilege tax under Section 40-12-154 or under Section 40-12-121, then no privilege license tax shall be charged or collected hereunder.

Interpretations

A cabinet shop also needs section 84, if the cabinets are installed.

§40-12-178 Veterinary Surgery

Each person practicing veterinary surgery shall pay an annual license tax to the State of:

State Amount	Fee	Total
\$5.00	\$1.00	\$6.00

But no license shall be paid to the county. No veterinary surgeon shall be required to pay a license tax until he has practiced his profession for two years.

Warehouses and Yards

Each person operating a warehouse or yard for the storage of goods, wares, or merchandise for hire shall pay an annual license tax to the State of:

License Amount	Fee	Total
\$37.50	\$1.00	\$38.50

Where such warehouseman also acts as a distributing agent and forwards and distributes the goods stored in such warehouse and charges for such service, he shall pay an additional license tax of:

License Amount	Fee	Total	
\$150.00	\$1.00	\$151.00	

Interpretations

- This section covers public warehouses; those that store and account for customer's property.
- If a licensee owns & operates completely separate warehouses, a separate license is due for each, even if all receipts and records are kept at one unit.
- A self-service storage facility (mini-warehouse) is not a public warehouse. Section 179 does not apply to them.
- An ordinary moving, storage company is not subject to Section 179.
- Before issuing the law requires each warehouse to present to the issuing agent of the county a permit issued by the Commissioner of Agriculture. (Title 8, Chapter 15, Article 1, Paragraph 8-15-3) -Department of Agriculture - Division of Gins & Warehouses - 334 240 -7133
- If the warehouse also forwards & distributes the goods stored in such warehouse, and charges for such service, he shall pay an additional license of \$150.00 plus issuance fee. Example: A taxpayer warehouses and distributes food items under contract with the federal government. Licenses are due both on the operation of a warehouse for hire, and as a distributing agent. The distributing agent portion of the license is a personal license on the warehouseman and even if the warehouseman operates more than one warehouse, only one license is required for his operating as a distributing agent in the county.

§40-12-180 Waste Grease and Animal By-Products

Act 99-526 redesignated this section as 11-40-23. It is no longer a part of Article 2 of Chapter 12, and County licensing officials are no longer responsible for issuing licenses under this section.

Top of Page

Chapter 12 STORE LICENSES Article 6

SECTION	TITLE
40-12-310	"Store" defined; construction
40-12-311	Who must procure license
40-12-312	Application for license
40-12-313	Examination of application and issuance of license
40-12-314	Expiration and renewal of licenses
40-12-315	Annual fees

40-12-316	Fees for portion of year
40-12-317	Scope of article
40-12-318	Payment of expenses; net collections paid into treasury
40-12-319	Penalty for violation of article

§40-12-310 "Store" Defined; Construction

The term "store" as used in this article shall be construed to mean and include any store or stores or any mercantile establishment or establishments which are owned, operated, maintained, controlled or for which the buying is done by the same person, firm, corporation, copartnership, or association, either domestic or foreign, in which goods, wares or merchandise of any kind are sold, either at retail or wholesale. The term "store" as used in this article shall not be construed to mean or include any place of business at which the principal business conducted is that of selling or distributing petroleum products or ice, where the amount kept in any store is less than 4,000 pounds at any one time.

Two or more stores or mercantile establishments shall, for the purpose of this article, be treated as being under a single or common ownership, supervision or management if directly or indirectly owned or controlled by a single person or any group of persons having a common interest in such stores or mercantile establishments, or if any part of the gross revenues, net revenues or profits from any such stores or mercantile establishments shall directly or indirectly be required to be immediately or ultimately made available for the beneficial uses or shall directly or indirectly inure to the immediate or ultimate benefit of any single person or any group of persons having a common interest therein; provided, that a person owning or operating a store and owning an interest in not more than one other store which handles merchandise of an entirely different character, or a person operating a candy counter or popcorn stand in the lobby of a motion picture theater owned or operated by him shall not be termed a chain of stores, but shall be required to pay only the annual license on each store; each store being considered a separate unit.

§40-12-311 Who Must Procure License

It shall be unlawful for any person, firm, corporation, association, or copartnership, either foreign or domestic, to operate, maintain, open, or establish any store in this state without first having obtained a license to do so from the Probate Judge or License Commissioner of the county in which the store is located, as hereinafter provided. In instances where stores are located in more than one county, the licensee must procure licenses in the county where his principal or main store is located for all stores wheresoever located.

§40-12-312 Application for License

Any person, firm, corporation, association, or copartnership desiring to operate, maintain, open, or establish one or more stores in this State shall apply to the Probate Judge or License Commissioner for a license to do so. The application for a license shall be made on a form which shall be prescribed and furnished by the Department of Revenue and shall set forth the name of the owner, manager, lessee, receiver, or other person desiring such license, the name of the store, the location, including the street number of each store, and such other facts as the Department of Revenue may require. The applicant desiring to operate, maintain, open, or establish such stores, shall make a separate application for a license to operate, maintain, open, or establish each store, but the respective stores for which the applicant desires to secure licenses may all be listed on one application blank. Each such application shall be accompanied by an issuance fee of \$.50 for each store, to be retained by the Probate Judge or License Commissioner for the issuance of such license, and by the license fee as prescribed in Section 40-12-315.

§40-12-313 Examination of Application and Issuance of License

As soon as practical after the receipt of any such application, the Probate Judge or License Commissioner shall carefully examine such application to ascertain whether it is in the proper form and contains the necessary and requisite information. If upon examination the Probate Judge or License Commissioner shall find that any such application is not in the proper form and does not contain the necessary and requisite information, he shall return such application for

correction. If an application is found to be satisfactory and if the issuance and license fees, as herein prescribed, shall have been paid, the Probate Judge or License Commissioner shall issue to the applicant a license for each store for which an application for a license shall have been made. Each licensee shall display the license so issued in a conspicuous place in the store for which such license is issued. It shall be the duty of the License Inspector to examine such licenses to ascertain if there is an attempted evasion on the part of the applicant; and, if it is brought to the attention of the License Inspector, he shall cite any and all delinquents for failure to procure the proper license. The License Inspector shall be entitled to the citation fee of \$1 for each citation served, to be taxed against the delinquent, and collected by the Probate Judge or License Commissioner at the time of issuing the license. The Probate Judge or License Commissioner shall remit such fees to the License Inspector in a like manner as other fees are remitted. It shall be the duty of the Probate Judge or License Commissioner to furnish the State Department of Revenue a list of all licenses issued, on a form prescribed by the State Department of Revenue, by the tenth of the month following the month of issuance.

§40-12-314 Expiration and Renewal of Licenses

All licenses shall be so issued as to expire on September 30 of each calendar year. On or before October 31 of each year, every person, firm, corporation, association, or copartnership due a license shall apply to the Probate Judge or License Commissioner for a renewal license for the fiscal year next ensuing. All such licenses shall become delinquent on the first day of the month immediately following the due date thereof.

§40-12-315 Annual Fees

Every person, firm, corporation, association, or copartnership opening, establishing, operating, or maintaining one or more stores or mercantile establishments, within this state under the same general management, supervision, or ownership shall pay the license fees hereinafter prescribed for the privilege of opening, establishing, operating, or maintaining such stores or mercantile establishments. The license fee herein prescribed shall be paid annually, shall be in addition to the filing fee prescribed in Sections 40-12-312 and 40-12-314 and shall be in addition to all other license or privilege taxes levied by this section or hereafter levied. The license fees as herein prescribed shall be as follows:

		State Amount	Fee	Total
a)	One store	\$1.00	\$1.00	\$2.00
b)	Two to five stores, each additional store	15.00	1.00	16.00
c)	Six to ten stores, each additional store	22.50	1.00	23.50
d)	Eleven to twenty stores, each additional store	37.50	1.00	38.50
e)	Over twenty stores, each such additional store	112.50	1.00	113.50

No license fee or license shall be due or payable for the use of any county.

Interpretations

- "Store" does not include establishments where the principal (51%) business is selling or distributing
 petroleum products, or ice, where the amount kept in any store is less than four thousand pounds at any
 one time.
- Chain stores are two or more stores with the same type of merchandise under a single or common
 ownership. Stores are treated as under common ownership if they are directly or indirectly owned or
 controlled by a single person, or by any group of persons having a common interest or shares in the
 profits of such stores.
- If a cafe/restaurant is engaged in selling any article of merchandise, i.e., cigars or other tobacco products, handkerchiefs, aspirin, etc., in addition to prepared foods, the operator would be due to pay the store/chain license as well as the cafe/restaurant license.
- All chain store licenses are to be purchased in one county for all stores, usually in the county where the

first store was opened. When selling a store license, inquire how many stores are in Alabama. If more than one, the licensee will need to find out the county where the first store was opened and purchase the licenses for all stores in that county.

- When issuing licenses for a chain, all licenses are to be put on the chain store report, including the first store of \$1, if they are purchased at the same time. If first store is purchased in a month prior to the others, then the first store of \$1 would not be on the chain store report.
- It is very important that you put the actual physical location of the stores on the chain store report. The mailing address should not be shown.
- On a chain of twenty -one stores, the amount due is \$661.00, calculated as follows:

 1st store
 \$ 1.00

 2nd store thru 5th store
 \$60.00 (4 x \$15.00)

 6th store thru 10th store
 \$112.50 (5 x \$22.50)

 11th store thru 20th store
 \$375.00 (10 x \$37.50)

 21st store
 \$112.50 (1 x \$112.50)

Total due for chain of 21 \$661.00 plus issuance fee per store

§40-12-316 Fees for Portion of Year

Any person beginning a new business on or after April 1 shall be entitled to, and be charged for one half of the full rate in Section 40-12-315 for the then current year.

§40-12-317 Scope of Article

The provisions of this article shall be construed to apply to every person, firm, corporation, copartnership, or association, either domestic or foreign, which is controlled or held with others by stock ownership of 25 percent or ultimately controlled or directed by one management or association of ultimate management or the buying for said store or stores is centralized or done by one person or management.

§40-12-318 Payment of Expenses; Net Collections Paid Into Treasury

It shall be the duty of the Probate Judge or License Commissioner to issue the licenses herein prescribed on a form to be furnished and prescribed by the State Department of Revenue and to remit such money to the Department of Revenue on or before the tenth of the month following the month of issuance. Such amount of money shall be appropriated for each fiscal year by the Legislature to the Department of Revenue with which to pay the salaries, the cost of operation and the management of the said department shall be deducted, as a first charge thereon, from the taxes collected under and pursuant to Section 40-12-315; provided, that the expenditure of said sum so appropriated shall be budgeted and allotted pursuant to Article 4 of Chapter 4 of Title 41 and limited to the amount appropriated to defray the expenses of operating said department for each fiscal year. All money collected under the provisions of this article, less expenses appropriated herein, shall be paid into the treasury monthly by the Department of Revenue and shall be added to and constitute a part of the Educational Trust Fund. All fees collected by Probate Judges, License Commissioners, and License Inspectors, who are compensated on a salary basis, shall be paid by them into the treasury of the county, as other fees are likewise paid.

§40-12-319 Penalty for Violation of Article

Any person, firm, corporation, copartnership, or association who shall violate any of the provisions of this article shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not less than \$25, nor more than \$100. Each and every day such violation shall continue shall constitute a separate and distinct offense.

Chapter 12 MOTOR VEHICLE DEALERS, RECONDITIONERS, REBUILDERS AND WHOLESALERS (ACT 539) Article 8

SECTION	TITLE
40-12- 390	Definitions
40-12- 391	License required; state sales tax number; requirements for buying, exchanging, advertising, etc., new motor vehicles
40-12- 392	License application; fee; wholesalers, reconditioners or rebuilders who are also dealers; restrictions on sales by wholesalers, reconditioners and rebuilders
40-12- 393	License; disposition of fees collected
40-12- 394	License; issuance of certificate; term
40-12- 395	License; supplemental license for each additional place of business; only one licensed dealer permitted at same place of business
40-12- 396	License; suspension or revocation; reasons for revocation or denial of license
40-12- 397	License; appeal to circuit court from denial, cancellation, suspension or revocation of license
40-12- 398	Bond prerequisite to issuance of license
40-12- 399	Records to be kept by licensees
40-12- 400	Penalty for violations of article

§40-12-390 Definitions

The following words and phrases, when used in this article, shall have the following meanings:

- (1) **COMMISSIONER.** The State Commissioner of Revenue.
- (2) **DISTRIBUTOR.** Any person, firm, or corporation engaged in the business of selling or distributing new motor vehicles to new motor vehicle dealers.
- (3) **MANUFACTURER.** Any person, firm, or corporation engaged in the business of manufacturing or assembling new and unused motor vehicles.
- (4) **MOTOR VEHICLE.** Any motor vehicle as defined in section 40-12-240, but the term shall not include trailers, semitrailers or house trailers as defined in section 40-12-240.

Statute Text

- § 40-12-240. Definitions. ... (6) Motor vehicle. Every vehicle which is self-propelled, every vehicle which is propelled by electric power, and every vehicle that is drawn by a self-propelled vehicle, including every trailer and semitrailer.
- (5) **MOTOR VEHICLE RECONDITIONER.** Any person, firm, or corporation engaged in the business of refurbishing, repairing, or replacing damaged parts of motor vehicles for the purpose of preparing the vehicle for resale under the

same identification and identity as the vehicle bore before the refurbishing.

- (6) **MOTOR VEHICLE REBUILDER.** Any person, firm, or corporation engaged in the business of making or causing to be made extensive repairs, replacements, or combination of different motor vehicles to the extent of extinguishing the identity of the original vehicle to the extent that the finished motor vehicle shall be assigned a new identification to be issued by the Department of Revenue under the provisions of Chapter 8 of Title 32.
- (7) **MOTOR VEHICLE WHOLESALER.** Any person, firm, or corporation engaged in the business of buying, selling, or exchanging motor vehicles at wholesale to motor vehicle dealers, as defined in this article, and not to the public.
- (8) **NEW MOTOR VEHICLE.** A motor vehicle, other than a used motor vehicle, the legal title of which has never been transferred by a manufacturer, distributor, or new motor vehicle dealer to an ultimate purchaser.
- (9) **NEW MOTOR VEHICLE DEALER.** Any person, firm, or corporation which holds a bona fide contract or franchise in this state in effect with a manufacturer or distributor of new motor vehicles and is engaged in the business of selling, advertising, or negotiating the sale of new motor vehicles or new and used motor vehicles, and the duly licensed new motor vehicle dealers shall be the sole and only persons, firms, or corporations entitled, other than in connection with the rental or leasing of new motor vehicles by persons engaged in the business of motor vehicle rental and leasing, to sell and publicly or otherwise solicit and advertise for sale new motor vehicles.
- (10) **USED MOTOR VEHICLE.** A motor vehicle, the legal title of which has been transferred by a manufacturer, distributor, or new motor vehicle dealer to an ultimate purchaser.
- (11) **USED MOTOR VEHICLE DEALER.** Any person, firm, or corporation engaged in the business of buying, selling, exchanging, advertising, or negotiating the sale of five or more motor vehicles at retail during a calendar year, whether or not the motor vehicles are owned by such person, firm, or corporation, or in offering or displaying motor vehicles for sale at retail to the public. The term "selling" or "sale" shall include lease-purchase transactions. The term "used motor vehicle dealer" does not include banks and finance companies which acquire motor vehicles as an incident to their regular business and does not include motor vehicle rental and leasing companies.
- (12) **ULTIMATE PURCHASER.** With respect to a new motor vehicle, the first person, firm, or corporation, other than a new motor vehicle dealer purchasing in his or her capacity as a new motor vehicle dealer, who in good faith purchases the new motor vehicle for purposes other than resale. Ultimate purchaser shall not include a person, firm, or corporation who purchases a vehicle for purposes of altering or remanufacturing the motor vehicle for future resale.

§40-12-391 License Required; State Sales Tax Number, Requirements for Buying, Exchanging, Advertising, etc., New Motor Vehicles

- (a) No person shall be licensed as an automobile dealer under the provisions of section 40-12-51, nor shall any person engage in the business as, serve in the capacity of or act as a new motor vehicle dealer, used motor vehicle dealer, motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler in this state, without first obtaining a license as provided in this article and, if a new motor vehicle dealer, or used motor vehicle dealer, a state sales tax number.
- (b) No person, firm, or corporation shall engage in the business of buying, selling, exchanging, advertising, or negotiating the sale of new motor vehicles unless he or she holds a valid license as a new motor vehicle dealer in this state for the make or makes of new motor vehicles being bought, sold, exchanged, advertised, or negotiated or unless a bona fide employee or agent of the licensee.

§40-12-392

License Application; Fee; Wholesalers, Reconditioners or Rebuilders Who Are Also Dealers; Restrictions on Sales by Wholesalers, reconditioners and Rebuilders

(a) The application for a license shall be in such form and shall be subject to such rules and regulations as may be prescribed by the Commissioner. An application shall be verified by the oath or affirmation of the applicant. If the

applicant is a sole proprietorship, the application shall contain the name and residence of the applicant. If the applicant is a partnership, the application shall contain the names and residences of each partner. If the applicant is a corporation, the application shall contain the names and residences of the officers and directors. If the applicant is a new motor vehicle dealer, or used motor vehicle dealer in this state, the application shall contain the state sales tax number assigned to the applicant. The application shall enumerate the number of new and used vehicles sold during the previous calendar year; describe the exact location of the place of business, and shall state: That the location is a permanent one; that the location affords sufficient space upon and within which to adequately display one or more motor vehicles offered for sale and that an appropriate sign designates the location as being the place of business of a motor vehicle dealer; that it is a suitable place from which the applicant can in good faith carry on such business and keep and maintain books and records necessary to conduct business, which shall be available at all reasonable hours for inspection by the Commissioner. The application shall state that the applicant is either (i) franchised by a manufacturer of motor vehicles. and, if so, the name of the manufacturer and line make that the applicant is authorized to represent, or (ii) a used motor vehicle dealer, reconditioner, rebuilder, or wholesaler. Upon making such application, the person applying shall pay an application fee of ten dollars (\$10) to the Commissioner in addition to other fees required by law. The Commissioner may cause an investigation to be made and upon being satisfied that the facts set forth in the application are true, shall issue a license certificate to the applicant, which shall entitle the licensee to operate as a motor vehicle dealer, reconditioner, rebuilder, or wholesaler for one year from the first day of October of each year. If the Commissioner, upon investigation, determines that a license should not be issued, the Commissioner may deny the license and the applicant may appeal the denial to the Administrative Law Division of the department as allowed in Chapter 2A of this title.

- (b) A motor vehicle reconditioner, motor vehicle rebuilder, or a motor vehicle wholesaler shall not be required to maintain a sign designating the location, and may maintain books, records, and files of his or her business at his or her home; provided, that books, records, and files shall be accessible and available for inspection by the Commissioner, inspectors, or employees during normal business hours on usual business days. The location may be adjacent to his or her residence.
- (c) If a motor vehicle reconditioner, a motor vehicle rebuilder, or a motor vehicle wholesaler shall also be a motor vehicle dealer within the meaning of this article, he or she shall qualify with the Commissioner both as a motor vehicle dealer and motor vehicle reconditioner, or motor vehicle rebuilder or motor vehicle wholesaler, and shall file his or her application and pay the fee for each business, and shall comply with the requirements of subsections (a) and (b) of this section as to the business location for each business licensed by the Commissioner.
- (d) A motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler may not sell any motor vehicles or component parts to anyone other than a licensed motor vehicle dealer, motor vehicle wholesaler, or other motor vehicle reconditioner or motor vehicle rebuilder, or as salvage.
- (e) Motor vehicle dealers, motor vehicle reconditioners, motor vehicle rebuilders, and motor vehicle wholesalers shall be required to maintain blanket motor vehicle liability insurance coverage on vehicles operated on the public streets and highways of this state, including vehicles in dealership inventory. Evidence of liability insurance for business and inventory vehicles shall be filed with the application for license, and the application for license shall be denied if proof of liability insurance satisfactory to the commissioner is not provided.

§40-12-393 License, Disposition of Fees Collected

The Commissioner shall deposit the application fees collected under the provisions of this article in the general fund of the State.

§40-12-394 License, Issuance of Certificate; Term

Repealed by Acts 1992, No. 92-186, section 80, effective October 1, 1992.

§40-12-395

License; Supplemental License For Each Additional Place Of Business Only One Licensed Dealer Permitted at Same Place of Business

A person licensed under this article shall obtain a supplemental license for each additional place of business, on a form to be furnished by the Commissioner and upon payment of an additional application fee of \$5 for each such additional

location. Only one licensed dealer shall operate at the same place of business; provided, that a licensed motor vehicle reconditioner or motor vehicle rebuilder may operate on the premises for which he is licensed to operate as a motor vehicle dealer.

§40-12-396 License, Suspension or Revocation; Reasons for Revocation or Denial of License

- (a) The Commissioner may, subject to the appeal provisions allowed in Chapter 2A of this Title 40, suspend or revoke any license issued for the willful and intentional failure of the licensee to comply with the provisions of this article or for the willful failure to maintain his business premises, location, and sign as described in his application.
- (b) A license may be revoked or a license application may be denied by the Department of Revenue for any of the following reasons:
 - (1) Fraud practiced or any material misstatement in license application.
 - (2) Change of conditions after license is granted or failure to maintain qualification for the license.
 - (3) Skipping title assignment; accepting open assignment of title and/or bill of sale for a motor vehicle which is not completed by identifying said licensee as the purchaser or assignee of the motor vehicle.
 - (4) Has no established place of business.
 - (5) Failing to keep and maintain records.
 - (6) Has knowingly dealt in stolen motor vehicles, parts, or accessories.
 - (7) Willful failure to comply with provisions of this chapter, or any rule or regulation promulgated thereunder.
 - (8) Disconnecting, turning back, or resetting the odometer of any motor vehicle in violation of state or federal law.
 - (9) Filing a materially erroneous or fraudulent tax return as certified by the Department of Revenue.

§40-12-397 License, Appeal to Circuit Court from Denial, Cancellation, Suspension or Revocation of License

Repealed by Acts 1992, No. 92-186, section 80, effective October 1, 1992.

§40-12-398 Bond Prerequisite to Issuance of License

Annually, before any license shall be issued to a new motor vehicle dealer, used motor vehicle dealer, motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler, the applicant shall either deliver to the Commissioner a good and sufficient surety bond, executed by the applicant as principal and by a corporate surety company qualified to do business in the state as surety, in the sum of \$25,000 for a new motor vehicle dealer and \$10,000 for all other dealers. Such bond shall be in a form to be approved by the Commissioner, and shall be conditioned that the motor vehicle dealer, motor vehicle reconditioner, motor vehicle rebuilder, or motor vehicle wholesaler shall comply with the conditions of any contract made by such dealer in connection with the sale or exchange of any motor vehicle and shall not violate any of the provisions of law relating to the conduct of the business for which he is licensed. Such bond shall be payable to the Commissioner and to his successors in office, and shall be in favor of any person who shall recover any judgement for any loss as a result of any violation of the conditions hereinabove contained. Such bond shall be for the license period, and a new bond or proper continuation certificate shall be delivered to the Commissioner at the beginning of each license period; provided, that the aggregate liability of the surety in any one license year shall, in no event, exceed the sum of such bond. The provisions of this section shall not apply to motor vehicle dealers or wholesalers who hold a valid motor vehicle dealer license under section 40-12-51 or to motor vehicle rebuilders or reconditioners, as defined in this article who hold a valid business license to engage in such business as of April 1, 1978.

§40-12-399 Records to be Kept by Licensees

Every licensee under this article shall keep books and records in such form as may be approved by the Commissioner, in which he shall record the purchase, sale or exchange, or receipt for the purpose of sale of every motor vehicle purchased or sold or held for sale by him, which shall include a description of each vehicle, together with the name and address of the seller, purchaser or owner of vehicles held by him for sale. Such description shall include the identification number of each such vehicle and shall also include a statement that the identification number has been obliterated, defaced or changed if such is the fact.

§40-12-400 Penalty for Violations of Article

Any person violating any of the provisions of this article shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than \$250 nor more than \$1,000, or by imprisonment in the county jail for not less than 30 nor more than 90 days, or by both such fine and imprisonment.

DEALER TAGS AND DESIGNATED AGENTS

§40-12-264 Time Limit for purchase of tags; dealers' tags

A purchaser of a new or used motor vehicle may be granted four days from the date of purchase in which to procure license tags. A dealer who has a license under the section 40-12-51 shall be permitted to procure one demonstration tag for each salesman in his employ, at a cost of \$1.00 per tag; provided, that additional dealer tags may be procured to be used exclusively in transporting motor vehicles owned by the dealer. Such dealer tags may be used for displaying, demonstrating, transporting and testing new and used passenger cars and trucks and such other uses incident to conducting a general automobile agency. Such tags may be used at any time, day or night, and any prospective purchaser may make demonstrations to his own satisfaction without the automobile dealer's representative being in attendance.

Issued by the Alabama State Department of Revenue, District Office for the Dealers home county.

§32-8-34 Designated agents of Department

- (a) Each judge of probate, commissioner of licenses, director of revenue or other county official in this state authorized and required by law to issue motor vehicle license tags shall by virtue of his office by a designated agent of the department. Such probate judges, commissioners of licenses, directors of revenue or other county officials may perform their duties under this chapter either personally or through any of their deputies.
- (b) Every dealer, as defined in this chapter, shall be a designated agent of the department. Such dealers may perform their duties under this chapter either personally or through any of their officers or employees; provided, that such dealer or persons shall enter into a bond with a corporate surety authorized to do business in this state as surety thereon, payable to the state of Alabama in a sum to be determined by the department, but in no event less than \$5,000.00, conditioned on the faithful performance of their duties under this chapter. In lieu of such bond, such dealer may file a condensed balance sheet as of a date not more than three months prior to July 1 each year in Q form prescribed by the department and sworn to by such dealer, evidencing a net worth of not less than \$25,000.00.
- (c) The department may appoint other persons as its designated agents; provided, that such appointee shall enter into a bond as provided in the preceding subsection (b); provided, that full-time bonded employees of the department of revenue may serve as designated agents without additional bond.

Issued by the Alabama State Department of Revenue, Motor Vehicle Division, Title Section.

Chapter 12 AUTOMOTIVE DISMANTLERS AND PARTS RECYCLERS (ACT 756) Article 9

SECTION	TITLE
40-12-410	Definitions
40-12-411	License; required
40-12-412	License; application
40-12-413	License; fee
40-12-414	License; proof of financial responsibility
40-12-415	License; term; renewal
40-12-416	License; refusal, cancellation or revocation; Authority of Commissioner of Revenue
40-12-417	License; refusal, cancellation, or revocation, hearing; appeal to circuit court
40-12-418	Other licenses not required
40-12-419	Records to be kept; inspection of records
40-12-420	Transfer of motor vehicle certificate of title to or from automotive dismantler and parts recycler
40-12-421	Restrictions on sales at salvage pools or salvage disposal sales; buyer's identification cards
40-12-422	Salvage dealers licensed in other states
40-12-423	License plates from dismantled vehicles to be forwarded to Department of Revenue
40-12-424	Penalty
40-12-425	Injunctive relief

§40-12-410 Definitions

For the purposes of this article, the following terms shall have the meanings respectively ascribed to them by this section:

- (1) **AUTOMOTIVE DISMANTLER AND PARTS RECYCLER.** A person, firm, or corporation engaged in the business of purchasing and dismantling, disassembling or repairing, wrecked, abandoned, or repairable motor vehicles, and selling the usable parts thereof, or selling such wrecked, abandoned, or repairable motor vehicles as a unit at wholesale, or selling the hulk of the vehicle after the salvageable parts have been removed. For the purposes of this article, a person, firm, or corporation shall be presumed to be engaging in the business of an automotive dismantler and parts recycler if such person, firm, or corporation shall possess 10 or more inoperable motor vehicles for more than 30 days, except where such inoperable motor vehicles are being held by a licensed junk dealer or scrap processor for the purpose of recycling scrap metal or are being held by a licensed repair business awaiting repairs, nor shall this term include any person, firm, or corporation which repairs, reconstructs, or reconditions its own motor vehicles for its own use, nor shall it include any person, firm, or corporation disposing of a motor vehicle acquired for its own use.
- (2) **MOTOR VEHICLE.** Every automobile, motorcycle, mobile trailer, semitrailer, truck, truck tractor, trailer, and other device which is self-propelled or drawn, in, upon, or by which any person or property is or may be transported or drawn upon a public highway, except such as is moved by animal power or used exclusively upon stationary rails or tracks.
- (3) **PLACE OF BUSINESS.** The place owned or leased and regularly occupied by a person, firm, or corporation licensed under the provisions of this article for the principal purpose of engaging in the business of an automotive dismantler and parts recycler, where the products for sale are displayed and offered for sale and where the books and records required for the conduct of the business are maintained and kept.

(4) **SALVAGE POOL OR SALVAGE DISPOSAL SALE.** A scheduled sale at auction or by private bid of wrecked or repairable motor vehicles by insurance underwriters or dealers, either at retail or wholesale.

§40-12-411 License; Required

No person, firm, or corporation in this state, unless licensed under this article by the Department of Revenue, shall engage in the business of an automotive dismantler and parts recycler as defined in section 40-12-410.

§40-12-412 License; Application

Every person, firm, or corporation desiring to engage in the business of an automotive dismantler and parts recycler shall apply in writing to the Department of Revenue on a form prescribed by the department, which form shall contain:

- (1) The name of the applicant.
- (2) The street address of the applicant's principal place of business.
- (3) A statement that the applicant's place of business meet federal, state, and local law concerning screening and beautification, which is a requirement to be licensed under this article.
- (4) The type of business organization of the applicant.
- (5) The applicant's sales tax number.
- (6) Such additional information as may be required by the Department of Revenue.

§40-12-413 License; Fee

Every application for a license as an automotive dismantler and parts recycler shall be accompanied by a state privilege license fee of \$225 and any fee for issuing licenses as may be otherwise prescribed by law.

§40-12-414 License; Proof of Financial Responsibility

Every person, firm or corporation, before being licensed under this article, must show proof of responsibility by depositing with the Commissioner of Revenue cash in the amount of \$10,000 or a continuing bond in the amount of \$10,000 with surety thereon of a company authorized to do business in the State of Alabama, which bond shall be approved by the Commissioner of Revenue, payable to the State of Alabama, and shall be conditioned upon the faithful observance of all the provisions of this article and shall also indemnify any person who suffers any loss by reason of a failure to observe the provisions of this article.

§40-12-415 License, Term; Renewal

Every privilege license issued to an automotive dismantler and parts recycler under this article shall be valid for one fiscal year of the State of Alabama, and shall be renewed on October 1 of each year. Thirty days of grace for obtaining such license shall be allowed without penalty. Thereafter, penalties prescribed by law for delinquent licenses shall be imposed.

§40-12-416 License; Refusal, Cancellation or Revocation; Authority of Commissioner of Revenue

The Commissioner of Revenue, subject to the notice and appeal provisions set out in Chapter 2A of this Title 40, is authorized to refuse a license to any person, firm, or corporation who does not meet the requirements of this article; to cancel the license of any licensee for willful failure to continue to meet the requirements of this article; and to refuse, cancel, or revoke a license for the felony conviction of a state or federal law involving theft or for violation of Chapter 8 of Title 32 or similar laws of other states by an applicant, a licensee, a partner of an applicant, or licensee or a director or

manager in the case of a corporate applicant or licensee.

§40-12-417 License; Refusal, Cancellation or Revocation, Hearing; Appeal to Circuit Court

Repealed by Acts 1992, No. 92-186, section 80, effective October 1, 1992.

§40-12-418 Other Licenses Not Required

An automotive dismantler and parts recycler may, as an end result of the conduct of his principal business, accumulate hulks and parts and may scrap such hulks and parts without first obtaining a separate license as a scrap processor or as a junk dealer. A licensed automotive dismantler and parts recycler shall not be required to obtain a separate license as an automobile dealer, an automobile accessory dealer, an automobile garage, or shop or a storage garage or yard to engage in the business of an automotive dismantler and parts recycler as set forth in this article.

§40-12-419 Records to be Kept; Inspection of Records

Every automotive dismantler and parts recycler shall keep a register of all purchases and sales of motor vehicles for five years from the date of purchase or sale, showing the make, model, year, body style, vehicle identification number, and the name and address of the purchaser or seller. A salvage pool shall furnish the purchaser with the make, model, year, body style, vehicle identification number of the vehicles it sells and, if the owner is an insurance company, the salvage pool shall furnish the purchaser with the claim number. Such registers shall be made available for inspection by identified law enforcement officers of the state, county and municipality of the automotive dismantler and parts recycler's business location at reasonable business hours on business days.

§40-12-420 Transfer of Motor Vehicle Certificate of Title To or From Automotive Dismantler and Parts Recycler

An automotive dismantler and parts recycler, duly licensed under this article, shall have the authority to transfer the certificate of title to a motor vehicle as a dealer under subsection (a) of Section 32-8-45.

§40-12-421 Restrictions on Sales at Salvage Pools or Salvage Disposal Sales; Buyer's Identification Cards

- (a) Sales at a salvage pool or a salvage disposal sale shall be open only to persons holding a current automotive dismantler and parts recycler license or their agents or employees as hereinafter defined. Such persons must have a separate buyer's identification card to buy at a salvage pool or salvage disposal sale.
- (b) Any person, firm, or corporation desiring to purchase a buyer's identification card must do so by making application to the Department of Revenue upon a form prescribed by the department, which form shall contain:
 - (1) The name of the applicant.
 - (2) The street address of the applicant's principal place of business.
 - (3) If an agent or employee, the name of the licensee for whom the applicant will be making purchases at salvage pools or salvage disposal sales.
 - (4) The license number under which the applicant will be making purchases.
 - (5) Such other information as may be required by the Department of Revenue.
- (c) In order to obtain a buyer's identification card, a person, firm or corporation must:
 - (1) Be a licensed automotive dismantler and parts recycler or an agent or employee of a

licensed automotive dismantler and parts recycler.

- (2) Pay a fee of \$10 to the Department of Revenue for processing said buyer's identification card. The card shall be valid as long as the holder is a licensed automotive dismantler and parts recycler or an agent or employee of the same licensed automotive dismantler and parts recycler at the time the card is issued. Buyer's identification cards are not transferable, and should the holder no longer be a licensed automotive dismantler and parts recycler or an agent or employee of a licensed automotive dismantler and parts recycler, then the card becomes invalid and it is the duty of the holder to return the same to the Department of Revenue.
- (d) A licensee shall not have more than three agents or employees who are holders of a buyer's identification card.
- (e) It shall be unlawful for the owner, manager, or person in charge of any salvage pool or salvage disposal sale to permit the bidding by a person who does not possess a valid buyer's identification card at a sale.
- (f) All buyer identification cards heretofore issued by the Department of Revenue are hereby revoked and each person, firm, or corporation who qualify and desire to obtain a new buyer's identification card must resubmit their application and pay the fee prescribed.

§40-12-422 Salvage Dealers Licensed in Other States

Nothing in this article shall prohibit salvage dealers licensed in other states from buying at a salvage pool or salvage disposal sale, provided they qualify under the provisions of this article as a holder of a buyer's identification card.

§40-12-423 License Plates from Dismantled Vehicles to be Forwarded to Department of Revenue

It shall be the duty and responsibility of a licensed automotive dismantler and parts recycler who has purchased a motor vehicle and dismantles the same to forward the license tag or plate to the Department of Revenue within 30 days after the purchase. If the vehicle does not have a license tag or plate at the time of purchase by the automotive dismantler and parts recycler, he shall file an affidavit within 30 days of the date of purchase with the Department of Revenue stating that the vehicle did not have a license tag or plate at the time of purchase and giving the name, make, model, and vehicle identification number of such vehicle, the date of purchase and the person, firm, or corporation from whom it was purchased.

§40-12-424 Penalty

Any person violating any provision of this article shall be guilty of a misdemeanor and, upon conviction thereof, may be punished by a fine of not less than \$25 nor more than \$1,000, or by imprisonment in the county jail for not more than six months, or by both such fine and imprisonment.

§40-12-425 Injunctive Relief

The District Attorney of any judicial circuit may seek injunctive relief in the circuit court to prohibit continued violations of this article by any person, firm, or corporation.

Top of Page

Chapter 40 SCRAP TIRE LICENSING

SECTION	TITLE

22-40-1	Definitions
22-40-2	Licensing requirement
22-40-3	Displaying license
22-40-4	Disposal of scrap tires
22-40-5	Recordkeeping - Scrap tire receivers
22-40-6	Recordkeeping - Scrap tire transporters
22-40-7	Recordkeeping - Scrap tire collection facilities
22-40-8	Law enforcement
22-40-9	Fines
22-40-10	Scrap Tire Study Commission
22-40-11	Immunities

§22-40-1 Definitions

For the purposes of this chapter, the following terms shall have the following meanings:

Commission. The Scrap Tire Study Commission created under Section 22-40-10.

County enforcement officer. The person appointed by the county commission of each county to enforce this chapter, and any deputy enforcement officers enforcing this chapter under the supervision of the county enforcement officer.

Fleet tire receiver. Any person, company, corporation, or governmental entity who, in the regular course of business: (i) owns and operates a fleet of vehicles for business purposes; (ii) on business premises or on business-owned property, conducts the repair and maintenance, including the repair or replacement of tires, on fleet vehicles or vehicles owned by a person or company that is related through corporate affiliation or employment; and (iii) is responsible for disposal of all scrap tires received by the person, company, corporation, or governmental entity.

Governmental entity. The State of Alabama, any incorporated municipality in Alabama, and any county in Alabama, and any department, agency, board, or commission of the state, any municipality, or county, including school boards, and any public corporations identified by statute as providing a governmental function.

Innocent landowner. Any person, company, corporation, or governmental entity holding an interest in real property upon which scrap tires are discarded illegally or without specific permission from the holder of the real property interest.

Personal use disposer. An individual, business, or agricultural enterprise disposing of scrap tires removed from a vehicle owned and used by that individual, business, or agricultural enterprise. An individual, business, or agricultural enterprise who in a 12-month period disposes of more than one tire per rim for each vehicle registered to that individual, business, or agricultural enterprise is not a personal use disposer under this chapter.

Properly permitted. A scrap tire collection facility that is operating in compliance with the rules and regulations issued by the Alabama Department of Public Health or the Alabama Department of Environmental Management, or both departments, and that has been issued and maintains any operating permits required by law or regulation.

Retread or retreaded tire. A used tire casing which has been removed from the rim of a vehicle and which has or will receive a new covering of tread for reuse or resale.

Scrap tire. A tire that is not on the wheel of a vehicle and is no longer suitable for its original intended use due to wear, damage, defect, or deviation from the manufacturer's specifications, but shall not include a retread tire.

Scrap tire collection facility. Any person, company, or corporation that receives or collects, or both, scrap tires or retreads at a facility set up for the disposal of such tires or for retreading, including any landfills that accept scrap tires,

through storage, reuse, recycling, or otherwise pursuant to and under any rules and regulations which are or may be promulgated by the Alabama Department of Public Health, the Alabama Department of Environmental Management, or the laws of this state, and any facility receiving tires for the purpose of utilizing tire-derived fuel.

Scrap tire license. A license issued pursuant to this chapter.

Scrap tire receiver. Any person, company, or corporation, who in the regular course of business receives, as a trade-in or otherwise, scrap tires as defined in this section. A scrap tire receiver shall include, but not be limited to, any person, company, or corporation engaged in the business of selling, receiving, or distributing new or used tires in the State of Alabama, whether at retail or wholesale, and whether or not the sale or distribution of tires is the principal purpose of the business; and any person, company, or corporation engaged in the repair or servicing of vehicles which offers as one of its services, the sale, installation, or replacement of new or used tires. A scrap tire receiver shall not include a fleet tire receiver.

Scrap tire transporter. Any person, company, or corporation, who in the regular course of business, collects or receives, or both, scrap tires for transportation and delivery to a scrap tire collection facility, but not including any fleet tire receiver.

Violation. A violation of this chapter shall include, but not be limited to, any of the following actions or circumstances:

- a. The failure to obtain a scrap tire license where required by this chapter.
- b. The failure to properly display the scrap tire license or to present the license upon request as required by this chapter.
 - c. The disposal or attempted disposal of scrap tires in a manner other than that prescribed by this chapter.
- d. The attempted transfer or disposal of scrap tires as a personal use disposer, fleet tire receiver, or innocent landowner where the individual or business transferring or disposing of scrap tires does not meet the definition of a personal use disposer, fleet tire receiver, or innocent landowner.
 - e. The transfer or attempted transfer of scrap tires in a manner other than that prescribed by this chapter.
- f. The failure to properly maintain scrap tire records or the failure to make the scrap tire records available to the county enforcement officer as prescribed by this chapter.
- g. The improper removal or theft of tires from a fleet tire receiver, scrap tire receiver, a scrap tire transporter, or a scrap tire collection facility.

§22-40-2 Licensing Requirement

- (a) Beginning on October 1, 1999, in addition to any other licenses required under the laws of this state, all scrap tire receivers and all scrap tire collection facilities doing business in this state shall annually obtain a scrap tire license in each county in which the business is located or operates. Any business with more than one location within a county shall maintain a separate license for each location. The fee for each annual scrap tire license issued to any scrap tire receiver or scrap tire collection facility in a county shall be twenty-five dollars (\$25) per year. Except as otherwise provided in this chapter, the procedures for purchasing such license shall be as set out in Article 1 of Chapter 12, Title 40.
- (b) Beginning on October 1, 1999, all scrap tire transporters doing business in the State of Alabama, whether or not the business is physically located in the state, shall be required to obtain an annual license for each vehicle used for the transportation of scrap tires within the state. The license shall be issued in the county of the scrap tire transporter's principal place of business, but shall authorize the statewide collection and transportation of scrap tires. A scrap tire transporter whose principal place of business is outside of Alabama shall purchase his or her license in one of the counties in Alabama where he or she regularly collects or disposes of scrap tires. Each vehicle licensed under this section shall be issued a decal displaying the license number, which shall be affixed to the lower right hand corner of the vehicle's windshield at all times. Additionally, a copy of the license shall be kept inside the vehicle at all times. The fee for an annual license for a vehicle transporting scrap tires shall be twenty-five dollars (\$25) per year; however, if a scrap tire transporter business has more than one vehicle transporting scrap tires, the fee for each additional vehicle shall be ten dollars (\$10) per vehicle. Except as otherwise provided in this chapter, the procedures for purchasing such license shall be as set out in Article 1 of Chapter 12, Title 40.
- (c) Beginning on October 1, 1999, except for governmental entities, all fleet tire receivers doing business in the State of Alabama shall annually obtain a scrap tire license in the county of incorporation, the principal place of business in

Alabama, or the principal place of fleet operations. The license shall be two hundred fifty dollars (\$250) annually, and shall be valid in each business location within the state where fleet operations are conducted, provided a copy of the license is made available at each location. Except as otherwise provided in this chapter, the procedures for purchasing such license shall be as set out in Article 1 of Chapter 12. Title 40.

- (d) All governmental entities shall be exempt from the licensure requirements of this chapter, but shall be required to comply with all other provisions of this chapter, including the record-keeping provisions for fleet tire receivers, scrap tire receivers, transporters, and collection facilities.
- (e) A personal use disposer or innocent landowner shall not be required to obtain a scrap tire license, but shall be required to comply with all provisions of this chapter regarding the receipt, transportation, and disposal of scrap tires.
- (f) The application for any scrap tire license shall be on a form prescribed by the Commissioner of the Department of Revenue, and shall include, at a minimum, all of the following information:
 - (1) The business name or names under which the business operates.
 - (2) The address and telephone number where the principal place of business or home office is located.
- (3) The address and telephone number of each business location within the county, or if the application is for a fleet tire receiver license, each location where fleet operations are conducted.
- (4) The business location where scrap tire records will be maintained and available to the county enforcement officer and the name or title of the employee to contact regarding such records.
- (5) A description of the business purpose, particularly as it relates to the acquisition, collection, or disposal of scrap tires.
- (6) If the license application is for a scrap tire transporter, a vehicle description, vehicle identification number, vehicle license number, and the name of the licensed vehicle owner for each vehicle used by the business for transporting scrap tires.
- (7) If the license is for a scrap tire collection facility, a copy of any operating permit required by the Department of Public Health or the Department of Environmental Management or by both departments.
- (g) Prior to making application for a scrap tire license, all scrap tire transporters and scrap tire collection facilities shall post bond in an amount to be set by the county commission in the county where application is made. Proof of the bond shall be presented at the time of application for a scrap tire license. Each scrap tire license shall identify the category of business for which the license is issued as follows: "Scrap Tire License Scrap Tire Receiver," "Scrap Tire License Scrap Tire Transporter," or "Scrap Tire License Scrap Tire Collection Facility," or "Scrap Tire License Fleet Tire Receiver."
- (h) Except as otherwise provided in Section 8, the provisions of Article 1 of Chapter 12, 22-40-8, regarding the collection and distribution of license fees and delinquent charges shall be applicable; provided, however, that all fees and penalties paid into the county general fund shall be deposited into a special fund to be used as determined by the county commission for the administration and enforcement of this chapter. The fees and penalties paid to the state shall be continually appropriated and paid over to the Alabama Department of Public Health to be expended only for the administration and enforcement of this chapter, for scrap tire remediation, or for any expenses associated with the commission. All expenditures of funds appropriated to the state shall be made pursuant to guidelines established by the commission during its existence and thereafter as determined by the Alabama Department of Public Health. The official issuing the license shall forward a copy of the license to the county health department and the county enforcement officer within 10 days of issuance.
- (i) Within 30 days of June 19, 1999, the licensing official in each county shall post notice of the effective date of the licensing requirements in a conspicuous place in the office where business licenses are purchased. The notice shall advise that all businesses collecting, receiving, or disposing of scrap tires shall be required to obtain a scrap tire license beginning October 1, 1999. The county health officer and the Alabama Department of Environmental Management shall post a similar notice in a public location in all state and county offices.

§22-40-3 Displaying License

All scrap tire receivers and scrap tire collection facilities shall conspicuously display the scrap tire license in each business location at all times. Each scrap tire transporter shall display a valid scrap tire license decal in the lower right

hand corner of the vehicle's windshield and shall at all times keep the license or a copy of the license in the vehicle. The decal shall be prima facie evidence that the transporter has a valid scrap tire license. However, upon request, the transporter shall present the actual license for inspection to a fleet tire receiver, innocent landowner, scrap tire receiver, a scrap tire collection facility, or the county enforcement officer for any county in this state.

§22-40-4 Disposal of Scrap Tires

- (a) On and after January 1, 2000, all scrap tires disposed of in this state, including the scrap tires of a personal use disposer, fleet tire receiver, innocent landowner, or any governmental entity, shall be disposed of by deposit at a properly permitted scrap tire collection facility licensed pursuant to this chapter. Any person or business found disposing of scrap tires in a manner other than as prescribed in this chapter; any person or business other than a personal use disposer or innocent landowner found receiving or collecting scrap tires at an unlicensed location; and any person found removing scrap tires from a fleet tire receiver, scrap tire receiver, scrap tire transporter, or scrap tire collection facility without the specific permission from the fleet tire receiver, scrap tire receiver, scrap tire transporter, or scrap tire collection facility shall be subject to the fines and penalties set out in Section 22-40-8.
- (b) A fleet tire receiver, scrap tire receiver, innocent landowner, or personal use disposer shall only release scrap tires to a licensed scrap tire transporter; provided, however, that the fleet tire receiver, scrap tire receiver, innocent landowner, or personal use disposer, or an employee or agent thereof, may personally transport scrap tires to a licensed and properly permitted scrap tire collection facility. The scrap tire receiver may charge its customers a scrap tire disposal fee. The fee shall only be assessed against persons actually depositing tires with a scrap tire receiver for proper disposal pursuant to this chapter. The fleet tire receiver, scrap tire receiver, innocent landowner, or personal use disposer may require all scrap tire transporters to produce a valid scrap tire license and shall not release any tires to a transporter unless the vehicle used for transporting the tires is displaying a valid crap tire license decal. A fleet tire receiver, scrap tire receiver, or innocent landowner or his or her employee or agent who personally delivers scrap tires to a licensed and properly permitted scrap tire collection facility shall require the scrap tire collection facility to produce a valid scrap tire license, and hall not deposit any scrap tires at the facility unless a valid scrap tire license is presented.
- (c) A scrap tire transporter shall only accept scrap tires from a licensed scrap tire receiver or a licensed fleet tire receiver, except that a transporter may accept tires from a personal use disposer, innocent and owner, or from a governmental entity. All scrap tire transporters shall only deposit scrap tires to a licensed and properly permitted scrap tire collection facility. The scrap tire transporter shall require the scrap tire collection facility to produce a valid scrap tire license and shall not deposit any tires at a collection facility unless such license is presented.
- (d) A licensed and properly permitted scrap tire collection facility may receive tires from any sources.

§22-40-5 Recordkeeping - Scrap Tire Receivers

- (a) All scrap tire receivers and fleet tire receivers shall maintain scrap tire records, which shall be made available to the county enforcement officer during business hours upon five business days' notice to the employee identified on the scrap tire license application as the contact person regarding scrap tire records. Invoices or shipping papers maintained by the scrap tire receiver or fleet tire receiver shall be sufficient to satisfy the requirement to maintain scrap tire records, provided the invoices or shipping papers include all of the information required in (b) and (c) below. All scrap tire records shall be maintained for a minimum of three years. If the scrap tire receiver obtains scrap tires from an unlicensed person such as a personal use disposer, an innocent landowner, or a governmental entity, the scrap tire receiver shall record the name of the party delivering tires to the scrap tire receiver and date the tires are received. The scrap tire receiver shall not be required to record the receipt of scrap tires obtained in the regular course of business, such as the receipt of scrap tires from a customer purchasing new tires from the scrap tire receiver.
- (b) On any occasion that a scrap tire receiver or fleet tire receiver or his or her employee or agent personally deposits scrap tires at a scrap tire collection facility, that fact shall be so stated in the scrap tire records, along with all of the following information:
 - (1) The date on which scrap tires were deposited to a scrap tire collection facility.
 - (2) The name and business address of each scrap tire collection facility where the tires were deposited.
 - (3) The scrap tire license number of the scrap tire collection facility.

- (4) The name and title of the person who actually transported the tires to the scrap tire collection facility.
- (5) The approximate number of tires transported to and deposited at the scrap tire collection facility.
- (c) On any occasion that a scrap tire receiver or fleet tire receiver releases scrap tires to a licensed scrap tire transporter for deposit at a scrap tire collection facility, that fact shall be so stated in the scrap tire records, along with all of the following information:
 - (1) The date on which scrap tires were released to the scrap tire transporter.
 - (2) The approximate number of tires released to a scrap tire transporter.
 - (3) The name and business address of the scrap tire transporter who received the tires.
 - (4) The scrap tire license number of the scrap tire transporter receiving the tires.
- (5) The name and business address of the scrap tire collection facility where the scrap tire transporter stated the disposal of scrap tires would be made.

§22-40-6 Recordkeeping - Scrap Tire Transporters

- (a) All scrap tire transporters shall maintain scrap tire records for each vehicle transporting scrap tires, which shall be made available to the county enforcement officer during business hours upon five business days' notice to the employee identified on the scrap tire license application as the contact person regarding scrap tire records. Invoices or shipping papers maintained by the scrap tire transporter shall be sufficient to satisfy the requirement to maintain scrap tire records, provided the invoices or shipping papers include all of the requisite information listed below. All scrap tire records shall be maintained for a minimum of three years.
- (b) On any occasion that a scrap tire transporter collects tires to be delivered to a collection facility for disposal, that fact shall be so stated in the scrap tire records along with all of the following information:
 - (1) The date on which tires were collected for transportation.
 - (2) The approximate number of tires received at each location where tires were collected.
 - (3) The name, business address, and scrap tire license number of each location where scrap tires were collected.
- (4) The date on which the scrap tires were deposited at a licensed scrap tire collection facility and the approximate number of tires deposited on each date.
- (5) The name, business address, and scrap tire license number of each scrap tire collection facility where the scrap tires were deposited.
- (6) If any scrap tires are delivered to the scrap tire transporter by a personal use disposer, innocent landowner, or a governmental entity, the date of receipt, name of person, innocent landowner, or governmental entity delivering the tires, and the number of tires received from the personal use disposer, innocent landowner, or governmental entity.

§22-40-7 Recordkeeping - Scrap Tire Collection Facilities

- (a) All scrap tire collection facilities located in Alabama shall maintain scrap tire records, which shall be made available to the county enforcement officer during business hours upon five business days' notice to the employee identified on the scrap tire license application as the contact person regarding scrap tire records. Invoices or shipping papers maintained by the facility shall be sufficient to satisfy the requirement to maintain scrap tire records, provided the invoices or shipping papers include all of the requisite information listed below. All scrap tire records shall be maintained for a minimum of three years.
- (b) On any occasion that a scrap tire collection facility receives scrap tires for disposal, that fact shall be so stated in the scrap tire records along with all of the following information:
 - (1) The date that scrap tires were received.
- (2) The name, business address, and scrap tire license number of each scrap tire receiver, scrap tire transporter, or fleet tire receiver delivering tires to the collection facility on that date.
- (3) The approximate number of tires received from each scrap tire receiver, scrap tire transporter, or fleet tire receiver delivering tires to the collection facility.
- (4) The name, address, and vehicle description of each unlicensed party delivering tires to the scrap tire collection facility, including any personal use disposers, innocent landowners, or governmental entities.

(5) The approximate number of scrap tires received from each unlicensed party, including any personal use disposers, innocent landowners, or governmental entities.

§22-40-8 Law Enforcement

- (a) This chapter shall be enforced by the county license inspector, county solid waste officer, county health officer, a deputy sheriff, or other person appointed by the county commission and may also be enforced by any law enforcement officer, county enforcement officer, or any officer or employee of the Department of Revenue pursuant to the laws of this state and the rules and regulations of the department relating to the enforcement of licenses. In the enforcement of this chapter, the county enforcement officer shall have all authority granted to the license inspector pursuant to Section 40-12-10, and in addition, may investigate any and all reported violations of this chapter within the county, and may independently monitor all fleet tire receivers, scrap tire receivers, scrap tire transporters, and scrap tire collection facilities within the county for compliance with this chapter. The county enforcement officer in each county shall share information regarding possible violations in another county with the enforcement officer for that county.
- (b) The county enforcement officer may issue citations for any violation of this chapter, and upon conviction, the violator or violators shall be fined a minimum of three hundred dollars (\$300) for each separate violation. The penalty for failure to obtain a license as required by this chapter or to properly display a scrap tire license decal on a vehicle used for transporting scrap tires shall be five hundred dollars (\$500).
- (c) In addition to the fine assessed under subsection (b), a fine of five dollars (\$5) per tire shall be assessed against any party who transfers, transports, stores, or disposes of scrap tires in violation of this chapter, which fee shall be in addition to all other penalties assessed under this chapter or Article 1, Chapter 2, Title 40. Any person convicted of disposing of scrap tires in violation of this chapter shall also be personally and financially responsible for the proper removal of the scrap tires according to this chapter and any rules or regulations promulgated by the Alabama Department of Public Health and the Alabama Department of Environmental Management.
- (d) In addition to the fine assessed under subsection (b), a fine of five dollars (\$5) per tire shall be assessed against any person found removing scrap tires from a fleet tire receiver, scrap tire receiver, scrap tire transporter, or scrap tire collection facility without the specific permission of the fleet tire receiver, scrap tire receiver, scrap tire transporter, or scrap tire collection facility.

§22-40-9 Fines

The fines and penalties collected under Section 22-40-8 shall be continually appropriated and distributed as follows:

- (1) One-half of all monies collected within a county shall be appropriated and paid over to the Alabama Department of Public Health for the administration and enforcement of this chapter, for the remediation of scrap tires, and for any expenses associated with the commission, with all funds expended pursuant to guidelines established by the commission during its existence and as thereafter determined by the Alabama Department of Public Health.
- (2) One-half of all monies collected within a county shall be retained by that county and deposited into the special fund authorized pursuant to Section 22-40-2 to be used as determined by the county commission for the adminsitration and enforcement of this chapter.

§22-40-10 Scrap Tire Study Commission

- (a) There is created a Scrap Tire Study Commission comprised of the following persons:
 - (1) A representative from the Alabama Department of Public Health appointed by the State Health Officer.
 - (2) A representative from the Alabama Department of Environmental Management appointed by its director.
 - (3) A representative from the Department of Conservation and Natural Resources appointed by its commissioner.
 - (4) A representative from the Alabama Department of Economic and Community Affairs appointed by its director.
 - (5) A representative appointed by the Alabama League of Municipalities.
 - (6) A representative appointed by the Association of County Commissions of Alabama.

- (7) A representative appointed by the Alabama Tire Dealers Association.
- (8) A representative appointed by the Scrap Tire Management Council.
- (9) A representative from the scrap tire industry appointed by the Governor.
- (10)A representative from the recycling industry appointed by the Lieutenant Governor.
- (11)A representative from the environmental community appointed by the Speaker of the House. (12)A representative of fleet tire receivers appointed by the Business Council of Alabama.
- (b) The Scrap Tire Study Commission shall perform all of the following duties:
 - - (1) Study the problem of existing piles of scrap tires found in Alabama.
 - (2) Research possible methods for removing existing scrap tire piles.
- (3) Develop one or more proposals for the environmentally safe removal of existing scrap tire piles and the prevention of similar problems in the future.
 - (4) Develop programs to stimulate and encourage the environmentally safe end use of scrap tires.
- (5) Establish guidelines for the expenditure of funds generated by this chapter which are appropriated and paid to the state no later than January 1, 2000.
- (6) Conduct a survey of appropriated governmental entities and agencies to determine the number and location of existing scrap tire piles in Alabama. The survey shall be completed no later than March 1, 2000.
- (7) File a final written report to the Alabama Legislature no later than the 10th legislative day of the 2001 Regular Session, with recommendations for addressing the problems associated with the disposal of scrap tires in Alabama.
- (c) The first meeting of the commission shall be called by the representative of the Alabama Department of Public Health no later than August 1, 1999, and at that meeting, the members shall elect a chair and any other officers they deem appropriate. The commission shall meet thereafter at the call of the chair, but no less than bimonthly until such time as the final report is presented to the Legislature. Once the final report is made, the commission shall cease to exist unless the Legislature provides for its continued existence by legislative act. All expenses of the commission shall be paid out of the state's proceeds from the fees and penalties generated under the requirements of this chapter or other funds appropriated for that purpose.

§40-12-11 Immunities

It is intended that the provisions of this chapter shall be strictly construed and administered to accomplish the public's health interest in eliminating or significantly reducing the number of improperly discarded scrap tires within the state, and to this end, the provisions of this chapter shall be strictly enforced. Any person or company with information regarding the illegal collection or disposal of scrap tires is strongly encouraged to provide such information to the county enforcement officer to assist in the effective enforcement of the chapter. Anyone providing information regarding violations of this chapter to the county enforcement officer or any law enforcement agency shall be immune from any criminal or civil liability for providing the information or for cooperating in an investigation of any possible violations reported.

§22-12-425 Injunctive Relief

The District Attorney of any judicial circuit may seek injunctive relief in the circuit court to prohibit continued violations of this article by any person, firm, or corporation.

Top of Page

State of Alabama 2000 Census

THE STATE

4.447.100

POPULATION OF COUNTIES

COUNTY	POPULATION	COUNTY	POPULATION	COUNTY	POPULATION

AUTAUGA	43,671	DALLAS	46,365	MARENGO	22,539
BALDWIN	140,415	DEKALB	64,452	MARION	31,214
BARBOUR	29,038	ELMORE	65,874	MARSHALL	82,231
BIBB	20,826	ESCAMBIA	38,440	MOBILE	399,843
BLOUNT	51,024	ETOWAH	103,459	MONROE	24,324
BULLOCK	11,714	FAYETTE	18,495	MONTGOMERY	223,510
BUTLER	21,399	FRANKLIN	31,223	MORGAN	111,064
CALHOUN	112,249	GENEVA	25,764	PERRY	11,861
CHAMBERS	36,583	GREENE	9,974	PICKENS	20,949
CHEROKEE	23,988	HALE	17,185	PIKE	29,605
CHILTON	39,593	HENRY	16,310	RANDOLPH	22,380
CHOCTAW	15,922	HOUSTON	88,787	RUSSELL	49,756
CLARKE	27,867	JACKSON	53,926	SHELBY	143,293
CLAY	14,254	JEFFERSON	662,047	ST. CLAIR	64,742
CLEBURNE	14,123	LAMAR	15,904	SUMTER	14,798
COFFEE	43,615	LAUDERDALE	87,966	TALLADEGA	80,321
COLBERT	54,984	LAWRENCE	34,803	TALLAPOOSA	41,475
CONECUH	14,089	LEE	115,092	TUSCALOOSA	164,875
COOSA	12,202	LIMESTONE	65,676	WALKER	70,713
COVINGTON	37,631	LOWNDES	13,473	WASHINGTON	18,097
CRENSHAW	13,665	MACON	24,105	WILCOX	13,183
CULLMAN	77,483	MADISON	276,700	WINSTON	24,843
DALE	49,129				

Top of Page

POPULATION OF ALL INCORPORATED PLACES AND OF UNINCORPORATED PLACES

POPULATION CITY COUNTY LOCATION POPULATION	POPULATION	COUNTY LOCATION	CITY
2,987 KINSEY Houston 1,796	2,987	Henry	ABBEVILLE
4,965 KINSTON Coffee 602	4,965	Jefferson	ADAMSVILLE
723 LAFAYETTE Chambers 3,234	723	Winston	ADDISON
521 LAKEVIEW DeKalb 163	521	Hale	AKRON
22,619 LANETT Chambers 7,897	22,619	Shelby	ALABASTER
17,247 LANGSTON Jackson 254	17,247	Marshall	ALBERTVILLE
15,008 LEEDS Jefferson 10,455	15,008	Tallapoosa	ALEXANDER CITY
2,567 LEESBURG Cherokee 799	2,567	Pickens	ALICEVILLE
629 LEIGHTON Colbert 849		Blount	ALLGOOD
17,247 LANGSTON Jackson 15,008 LEEDS Jefferson 2,567 LEESBURG Cherokee	17,247 15,008 2,567 629	Marshall Tallapoosa Pickens	ALBERTVILLE ALEXANDER CITY ALICEVILLE

ALTOONA	Etowah	984	LESTER	Limestone	107
ANDALUSIA	Covington	8,794	LEVEL PLAINS	Dale	1,544
ANDERSON	Lauderdale	354	LEXINGTON	Lauderdale	840
ANNISTON	Calhoun	24,276	LIBERTYVILLE	Covington	106
ARAB	Marshall	7,174	LINCOLN	Talladega	4,577
ARDMORE	Limestone	1,034	LINDEN	Marengo	2,424
ARGO	Jefferson	1,780	LINEVILLE	Clay	2,401
ARITON	Dale	772	LIPSCOMB	Jefferson	2,458
ARLEY	Winston	290	LISMAN	Choctaw	653
ASHFORD	Houston	1,853	LITTLEVILLE	Colbert	978
ASHLAND	Clay	1,965	LIVINGSTON	Sumter	3,297
ASHVILLE	St. Clair	2,260	LOACHAPOKA	Lee	165
ATHENS	Limestone	18,967	LOCKHART	Covington	548
ATMORE	Escambia	7,676	LOCUST FORK	Blount	1,016
ATTALLA	Etowah	6,592	LOUISVILLE	Barbour	612
AUBURN	Lee	42,987	LOWNDESBORO	Lowndes	140
AUTAUGAVILLE	Autauga	820	LOXLEY	Baldwin	1,348
AVON	Houston	466	LUVERNE	Crenshaw	2,635
BABBIE	Covington	627	LYNN	Winston	597
BAILEYTON	Cullman	684	MADISON	Madison	29,329
BANKS	Pike	224	MADRID	Houston	303
BAY MINETTE	Baldwin	7,820	MALVERN	Geneva	1,215
BAYOU LA BATRE	Mobile	2,313	MAPLESVILLE	Chilton	672
BEAR CREEK	Marion	1,053	MARGARET	St. Clair	1,169
BEATRICE	Monroe	412	MARION	Perry	3,511
BEAVERTON	Lamar	226	MAYTOWN	Jefferson	435
BELK	Fayette	214	MCINTOSH	Washington	244
BENTON	Lowndes	47	MCKENZIE	Butler	644
BERRY	Fayette	1,238	MCMULLEN	Pickens	66
BESSEMER	Jefferson	29,672	MEMPHIS	Pickens	33
BILLINGSLEY	Autauga	116	MENTONE	DeKalb	451
BIRMINGHAM	Jefferson	242,820	MERIDIANVILLE	Madison	4,117
BLACK	Geneva	202	MIDFIELD	Jefferson	5,626
BLOUNTSVILLE	Blount	1,768	MIDLAND CITY	Dale	1,703
BLUE MOUNTAIN	Calhoun	233	MIDWAY	Bullock	457
BLUE SPRINGS	Barbour	121	MIGNON	Talladega	1,348
BOAZ	Marshall & Etowah	7,411	MILLBROOK	Elmore	10,386

BOLIGEE	Greene	369	MILLPORT	Lamar	1,160
BON AIR	Talladega	96	MILLRY	Washington	615
BRANCHVILLE	St. Clair	825	MOBILE	Mobile	198,915
BRANTLEY	Crenshaw	920	MONROEVILLE	Monroe	6,862
BRENT	Bibb	4,024	MONTEVALLO	Shelby	4,825
BREWTON	Escambia	5,498	MONTGOMERY	Montgomery	201,568
BRIDGEPORT	Jackson	2,728	MOODY	St. Clair	8,053
BRIGHTON	Jefferson	3,640	MOORESVILLE	Limestone	59
BRILLIANT	Marion	762	MORRIS	Jefferson	1,827
BROOKSIDE	Jefferson	1,393	MOSSES	Lowndes	1,101
BROOKWOOD	Tuscaloosa	1,483	MOULTON	Lawrence	3,260
BRUNDIDGE	Pike	2,341	MOUNDVILLE	Hale & Tuscaloosa	1,809
BUTLER	Choctaw	1,952	MOUNT OLIVE	Jefferson	3,957
CAHABA HEIGHTS	Jefferson	5,203	MOUNT VERNON	Mobile	844
CALERA	Shelby	3,158	MOUNTAIN BROOK	Jefferson	20,604
CAMDEN	Wilcox	2,257	MOUNTAINBORO	Etowah	338
CAMP HILL	Tallapoosa	1,273	MULGA	Jefferson	973
CARBON HILL	Walker	2,071	MUSCLE SHOALS	Colbert	11,924
CARDIFF	Jefferson	82	MYRTLEWOOD	Marengo	139
CAROLINA	Covington	248	NAPIER FIELD	Dale	404
CARROLLTON	Pickens	987	NAUVOO	Walker	284
CASTLEBERRY	Conecuh	590	NECTAR	Blount	372
CEDAR BLUFF	Cherokee	1,467	NEEDHAM	Choctaw	97
CENTER POINT	Jefferson	22,784	NEW BROCKTON	Coffee	1,250
CENTRE	Cherokee	3,216	NEW HOPE	Madison	2,539
CENTREVILLE	Bibb	2,466	NEW SITE	Tallapoosa	848
CHATOM	Washington	1,193	NEWBERN	Hale	231
CHEROKEE	Colbert	1,237	NEWTON	Dale	1,708
CHICKASAW	Mobile	6,364	NEWVILLE	Henry	553
CHILDERSBURG	Talladega	4,927	NORTH COURTLAND	Lawrence	799
CITRONELLE	Mobile	3,659	NORTH JOHNS	Jefferson	142
CLANTON	Chilton	7,800	NORTHPORT	Tuscaloosa	19,435
CLAYHATCHEE	Dale	501	NOTASULGA	Macon & Lee	916
CLAYTON	Barbour	1,475	OAK GROVE	Talladega	457
CLEVELAND	Blount	1,241	OAK HILL	Wilcox	37
CLIO	Barbour	2,206	OAKMAN	Walker	944
COFFEE SPRINGS	Geneva	251	ODENVILLE	St. Clair	1,131

COFFEEVILLE	Clark	360	OHATCHEE	Calhoun	1,215
COLLINSVILLE	DeKalb & Cherokee	1,644	ONEONTA	Blount	5,576
COLONY	Tuscaloosa	385	ONYCHA	Covington	208
COLUMBIA	Houston	804	OPELIKA	Lee	23,498
COLUMBIANA	Shelby	3,316	OPP	Covington	6,607
COOSADA	Elmore	1,382	ORANGE BEACH	Baldwin	3,784
CORDOVA	Walker	2,423	ORRVILLE	Dallas	230
COTTONWOOD	Houston	1,170	OWENS CROSSROADS	Madison	1,124
COUNTY LINE	Blount & Jefferson	257	OXFORD	Calhoun & Talladega	14,592
COURTLAND	Lawrence	769	OZARK	Dale	15,119
COWARTS	Houston	1,546	PAINT ROCK	Jackson	185
CREOLA	Mobile	2,002	PARRISH	Walker	1,268
CROSSVILLE	DeKalb	1,431	PELHAM	Shelby	14,369
CUBA	Sumter	363	PELL CITY	St. Clair	9,565
CULLMAN	Cullman	13,995	PENNINGTON	Choctaw	353
DADEVILLE	Tallapoosa	3,212	PETREY	Crenshaw	63
DALEVILLE	Dale	4,653	PHENIX CITY	Russell & Lee	28,265
DAPHNE	Baldwin	16,581	PHIL CAMPBELL	Franklin	1,091
DAUPHIN ISLAND	Mobile	1,371	PICKENSVILLE	Pickens	662
DAVISTON	Tallapoosa	267	PIEDMONT	Calhoun	5,120
DAYTON	Marengo	60	PINCKARD	Dale	667
DECATUR	Morgan	53,929	PINE APPLE	Wilcox	145
DEMOPOLIS	Marengo	7,540	PINE HILL	Wilcox	966
DETROIT	Lamar	247	PISGAH	Jackson	706
DORA	Walker	2,413	PLEASANT GROVE	Jefferson	9,983
DOTHAN	Houston & Dale	57,737	POINT CLEAR	Baldwin	1,876
DOUBLE SPRINGS	Winston	1,003	POLLARD	Escambia	120
DOUGLAS	Marshall	530	PRACO	Jefferson	400
DOZIER	Crenshaw	391	PRATTVILLE	Autauga & Elmore	24,303
DUTTON	Jackson	310	PRICEVILLE	Morgan	1,631
EAST BREWTON	Escambia	2,496	PRICHARD	Mobile	28,633
ECLECTIC	Elmore	1,037	PROVIDENCE	Marengo	311
EDWARDSVILLE	Cleburne	186	RAGLAND	St. Clair	1,918
ELBA	Coffee	4,185	RAINBOW CITY	Etowah	8,428
ELBERTA	Baldwin	552	RAINSVILLE	DeKalb	4,499
ELDRIDGE	Walker	184	RANBURNE	Cleburne	459
ELKMONT	Limestone	470	RED BAY	Franklin	3,374

EMELLE	Sumter	31	RED LEVEL	Covington	556
ENTERPRISE	Coffee & Dale	21,178	REDSTONE ARSENAL	Madison	2,365
EPES	Sumter	206	REECE CITY	Etowah	634
ETHELSVILLE	Pickens	81	REFORM	Pickens	1,978
EUFAULA	Barbour	13,908	REPTON	Conecuh	280
EUNOLA	Geneva	182	RIDGEVILLE	Etowah	158
EUTAW	Greene	1,878	RIVER FALLS	Covington	616
EVA	Morgan	491	RIVERSIDE	St. Clair	1,564
EVERGREEN	Conecuh	3,630	RIVERVIEW	Escambia	99
EXCEL	Monroe	582	ROANOKE	Randolph	6,563
FAIRFIELD	Jefferson	12,381	ROBERTSDALE	Baldwin	3,782
FAIRHOPE	Baldwin	12,480	ROCK MILLS	Randolph	676
FAIRVIEW	Cullman	522	ROCKFORD	Coosa	428
FALKVILLE	Morgan	1,202	ROGERSVILLE	Lauderdale	1,199
FAUNSDALE	Marengo	87	ROSA	Blount	313
FAYETTE	Fayette	4,922	RUSSELLVILLE	Franklin	8,971
FIVE POINTS	Chambers	146	RUTLEDGE	Crenshaw	476
FLOMATON	Escambia	1,588	SAKS	Calhoun	10,698
FLORALA	Covington	1,964	SAMSON	Geneva	2,071
FLORENCE	Lauderdale	36,264	SAND-ROCK	Cherokee	509
FOLEY	Baldwin	7,590	SANFORD	Covington	269
FORESTDALE	Jefferson	10,509	SARALAND	Mobile	12,288
FORKLAND	Greene	629	SARDIS	Etowah	1,438
FORT DEPOSIT	Lowndes	1,270	SATSUMA	Mobile	5,687
FORT PAYNE	DeKalb	12,938	SCOTTSBORO	Jackson	14,762
FORT RUCKER	Dale & Coffee	6,052	SECTION	Jackson	769
FRANKLIN	Macon	149	SELMA	Dallas	20,512
FRISCO CITY	Monroe	1,460	SELMONT-WEST SELMONT	Dallas	3,502
FRUITHURST	Cleburne	270	SHEFFIELD	Colbert	9,652
FULTON	Clarke	308	SHILOH	DeKalb	289
FULTONDALE	Jefferson	6,595	SHORTER	Macon	355
FYFFE	DeKalb	971	SILAS	Choctaw	529
GADSDEN	Etowah	38,978	SILVERHILL	Baldwin	616
GAINESVILLE	Sumter	220	SIPSEY	Walker	552
GANTT	Covington	241	SKYLINE	Jackson	843
GANTTS QUARRY	Talladega	0	SLOCOMB	Geneva	2,052
GARDEN CITY	Cullman	564	SMITHS	Lee	21,756

GARDENDALE	Jefferson	11,626	SNEAD	Blount	748
GAYLESVILLE	Cherokee	140	SOMERVILLE	Morgan	347
GEIGER	Sumter	161	SOUTH VINEMONT	Cullman	425
GENEVA	Geneva	4,388	SOUTHSIDE	Etowah & Calhoun	7,036
GEORGIANA	Butler	1,737	SPANISH FORT	Baldwin	5,423
GERALDINE	DeKalb	786	SPRINGVILLE	St. Clair	2,521
GILBERTOWN	Choctaw	187	ST. FLORIAN	Lauderdale	335
GLEN ALLEN	Fayette & Marion	442	STEELE	St. Clair	1,093
GLENCOE	Etowah & Calhoun	5,152	STEVENSON	Jackson	1,770
GLENWOOD	Crenshaw	191	SULLIGENT	Lamar	2,151
GOLDVILLE	Tallapoosa	37	SUMITON	Walker	2,665
GOOD HOPE	Cullman	1,966	SUMMERDALE	Baldwin	655
GOODWATER	Coosa	1,633	SUSAN MOORE	Blount	721
GORDO	Pickens	1,918	SWEET WATER	Marengo	234
GORDON	Houston	408	SYLACAUGA	Talladega	12,616
GOSHEN	Pike	300	SYLVAN SPRINGS	Jefferson	1,465
GRAND BAY	Mobile	3,918	SYLVANIA	DeKalb	1,186
GRANT	Marshall	665	TALLADEGA	Talladega	15,143
GRAYSVILLE	Jefferson	2,344	TALLADEGA SPRINGS	Talladega	124
GREENSBORO	Hale	2,731	TALLASSEE	Elmore & Tallapoosa	4,934
GREENVILLE	Butler	7,228	TARRANT	Jefferson	7,022
GRIMES	Dale	459	TAYLOR	Houston	1,898
GROVE HILL	Clarke	1,438	THEODORE	Mobile	6,811
GUIN	Marion	2,389	THOMASTON	Marengo	383
GULF SHORES	Baldwin	5,044	THOMASVILLE	Clarke	4,649
GUNTERSVILLE	Marshall	7,395	THORSBY	Chilton	1,820
GURLEY	Madison	876	TILLMAN'S CORNER	Mobile	15,685
GU-WIN	Marion	204	TOWN CREEK	Lawrence	1,216
HACKLEBURG	Marion	1,527	TOXEY	Choctaw	152
HALEBURG	Henry	108	TRAFFORD	Jefferson	523
HALEYVILLE	Winston	4,182	TRIANA	Madison	458
HAMILTON	Marion	6,786	TRINITY	Morgan	1,841
HAMMONDVILLE	DeKalb	486	TROY	Pike	13,935
HANCEVILLE	Cullman	2,951	TRUSSVILLE	Jefferson	12,924
HARPERSVILLE	Shelby	1,620	TUSCALOOSA	Tuscaloosa	77,906
HARTFORD	Geneva	2,369	TUSCUMBIA	Colbert	7,856
HARTSELLE	Morgan	12,019	TUSKEGEE	Macon	11,846

HAYDEN	Blount	470	UNDERWOOD - PETERSVILLE	Lauderdale	3,137
HAYNEVILLE	Lowndes	1,177	UNION GROVE	Marshall	94
HAZEL GREEN	Madison	3,805	UNION SPRINGS	Bullock	3,670
HEADLAND	Henry	3,523	UNIONTOWN	Perry	1,636
HEATH	Covington	249	VALLEY	Chambers	9,198
HEFLIN	Cleburne	3,002	VALLEY HEAD	DeKalb	611
HELENA	Shelby	10,296	VANCE	Tuscaloosa	500
HENAGAR	DeKalb	2,400	VERNON	Lamar	2,143
HIGHLAND LAKE	Blount	408	VESTAVIA HILLS	Jefferson	24,476
HILLSBORO	Lawrence	608	VINA	Franklin	400
HOBSON CITY	Calhoun	878	VINCENT	St. Clair, Shelby & Talladega	1,853
HODGES	Franklin	261	VREDENBURGH	Monroe	327
HOKES BLUFF	Etowah	4,149	WADLEY	Randolph	640
HOLLY POND	Cullman	645	WALDO	Talladega	281
HOLLYWOOD	Jackson	950	WALNUT GROVE	Etowah	717
HOLT	Tuscaloosa	4,103	WARRIOR	Jefferson	3,169
HOMEWOOD	Jefferson	25,043	WATERLOO	Lauderdale	208
HOOVER	Jefferson	62,742	WAVERLY	Chambers & Lee	184
HORN HILL	Covington	235	WEAVER	Calhoun	2,619
HUEYTOWN	Jefferson	15,364	WEBB	Houston	1,298
HUGULEY	Chambers	2,953	WEDOWEE	Randolph	818
HUNTSVILLE	Madison	158,216	WEST BLOCTON	Bibb	1,372
HURTSBORO	Russell	592	WEST END - COBBTOWN	Calhoun	3,924
IDER	DeKalb	664	WEST JEFFERSON	Jefferson	344
IRONDALE	Jefferson	9,813	WEST POINT	Cullman	295
JACKSON	Clarke	5,419	WETUMPKA	Elmore	5,726
JACKSONS' GAP	Tallapoosa	761	WHITE HALL	Lowndes	1,014
JACKSONVILLE	Calhoun	8,404	WILSONVILLE	Shelby	1,551
JASPER	Walker	14,052	WILTON	Shelby	580
JEMISON	Chilton	2,248	WINFIELD	Marion & Fayette	4,540
KANSAS	Walker	260	WOODLAND	Randolph	192
KENNEDY	Lamar	541	WOODVILLE	Jackson	761
KILLEN	Lauderdale	1,119	YELLOW BLUFF	Wilcox	181
KIMBERLY	Jefferson	1,801	YORK	Sumter	2,854

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